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**REPORT**

**OF THE**

**SCHOOL REVENUE COMMISSION**

**TO THE**

**OHIO STATE TEACHERS' ASSOCIATION**

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**SUBMITTED AT ITS ANNUAL MEETING**  
**HELD AT PUT-IN-BAY**  
**JUNE 25-27, 1907**

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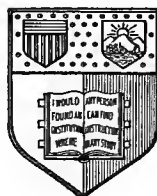
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# Report of the School Revenue Commission to the Ohio State Teachers' Association.

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## Historical Statement.

Pursuant to a resolution adopted by the Western Ohio Superintendents' Round Table, requesting the appointment of a Commission to investigate the subject of School Revenues, the following persons were requested to serve in that capacity: Edmund A. Jones, State Commissioner of Common Schools, Columbus; E. B. Cox, Superintendent of Schools, Xenia; W. O. Thompson, President Ohio State University, Columbus; Henry G. Williams, Dean of the State Normal School, Athens; S. D. Shankland, Member General Assembly, Willoughby.

The Commission held its first meeting in Columbus on Tuesday, February 13, 1906, and organized by electing Edmund A. Jones, Chairman, and S. D. Shankland, Secretary. Subjects for investigation were assigned as follows:

History of School Tax Legislation in Ohio, Mr. Jones.

Revenues, Actual and Possible in Ohio, Dr. Thompson.

School Lands, Mr. Cox.

Taxation of Franchises and Corporations, Mr. Shankland.

Collection and Distribution of School Revenues, Mr. Williams.

At the meeting of the Ohio Teachers' Association at Put-in-Bay, June 26, 27 and 28, 1906, the first half day's session was devoted to a discussion of school revenues. All members of the Commission, except Mr. Williams, who was ill, presented papers along the line of the topics assigned to them for investigation as indicated above.

The State Teachers' Association adopted the following recommendations made by its Executive Committee:

1. That, desiring to provide for effective agitation of the question of how to secure increased financial support of the public schools and to utilize the work already done, the Commission of the Western Ohio Superintendents' Round Table, consisting of Hon. E. A. Jones, Supt. E. B. Cox, Dr. W. O. Thompson, Hon. S. D. Shankland, and Dean Henry G. Williams, be requested to act as a Commission of the Ohio State Teachers' Association to make investigation and report to this body at the next meeting on the subject of School Revenues and Their Proper Distribution.

2. That Supt. J. W. Carr, of Dayton, who as chairman of the Indiana committee which did such effective work in this direction, be added to the membership of this commission.

3. That the Ohio State Teachers' Association appropriate \$200 to add to the appropriation of the Western Ohio Superintendents' Round

Table to defray the expenses of the Commission and for the publication of their report to the Association, said appropriation to be disbursed as the Executive Committee may order.

4. That the report of this Commission be printed and distributed to members of the Association one month before the next meeting.

5. That the Executive Committee be directed to set apart an entire morning session at the next meeting for a discussion of the Commission's report.

The Executive Committee believes that the time is propitious for making an effective appeal to the legislature for adequate support of public schools, but regards it as necessary that there shall be authoritative information on the subject and a scientific basis for intelligent demands.

On Monday, December 10, the School Revenue Commission met in Columbus and appeared before the Taxation Commission, recently appointed by Governor Harris, of which Attorney General Wade H. Ellis is chairman. Oral arguments were presented and later a printed brief was submitted. This brief is given in full in this report.

Altogether the Commission has held seven meetings, four in Columbus and one each in Put-in-Bay, Chicago, and Dayton.

#### WORK OF THE COMMISSION.

Much time and patient research have been given to the different phases of this subject by the members of the Commission, and it has been thought best to print the papers in full for the benefit of the Association. The brief prepared by Dr. Thompson for submission to the Legislative Tax Commission, appointed by Governor Harris, is given first. The other papers follow without any particular reference to logical arrangement or relative importance. The thanks of the Commission are due to the superintendents, principals and teachers who so kindly and promptly replied to the questionnaires that were sent them. It was the purpose of the Commission to ascertain as far as possible the actual existing economic conditions among the teachers in representative cities, villages and townships; the income received from salary and other sources; the ownership of homes; the money expended in preparation for the work of teaching; the cost of living; other expenses incident to the proper social position of a teacher; the profit or loss at the end of the year; and a comparison of the salary of the teacher with that of persons engaged in other occupations in the same community.

The tables accompanying the report are worthy of a careful study.

From replies received from 133 cities and villages, it will be found that 52 superintendents, high school teachers and principals of buildings receive a salary in excess of \$2000 a year; 192 from \$500 to \$800; one-half of the high school teachers receive less than \$1000 and more than

one-third of the ward principals are paid less than \$800. It must be remembered that most of the teachers filling these positions have been at large expense in preparing themselves for their work. Of the 9009 elementary teachers, in cities and villages, two-thirds receive less than \$800.

#### COMPARISON WITH OTHER OCCUPATIONS.

When comparing the teacher with those engaged in other occupations it is found that in sixty-two out of sixty-four cities reporting, the salary of the postmaster is about one and one-third times as much as the salary of the superintendent of schools.

In forty Ohio cities the salary of high school teachers is less than is paid for linemen, firemen and rural carriers in the same cities.

In forty-six Ohio cities salesladies, stenographers and head waiters receive a larger salary than the majority of elementary teachers.

#### RURAL DISTRICTS.

In the rural districts, in 1906, the average annual salary of 12,209 teachers was \$320. In the 423 rural districts reporting to the Commission, the aggregate annual salary was \$381. The average actual necessary expenses are given as \$322. Eighty per cent find it necessary to live with relatives or friends or engage in some other occupation other than teaching to make a living. Seventy-five per cent contemplate leaving the profession because of greater financial returns in some other calling.

A glance at the table will show that the increase in the cost of living has been much greater than the increase in the salary of the teacher. It is evident that larger salaries must be paid and greater inducements offered if we would attract the best talent to the profession, especially men of superior ability and collegiate training; retain efficient and well qualified teachers in the service, enable them to properly support and educate their children, and accumulate a small sum as a dependence for their support when the time comes that they can no longer report for duty in the school room.

#### Reports From Other States.

The matter of school revenues has been investigated recently in a number of states and some valuable reports have been given to the public. The following quotation is from the report of the Minnesota Educational Association :

#### THE WAGES OF TEACHERS AND OTHER WORKERS COMPARED.

"That the wages of the public school teacher in America are lower than the wages of the ordinary industrious unskilled laborer can be shown beyond the possibility of contradiction by proof easily within reach.

**FAIR BASIS FOR COMPARISON.**—Before noting illustrations of this wage condition, it must be pointed out that since teachers are on expense throughout the year, it seems entirely fair that their annual rather than their monthly income be used in any comparison with other incomes. A very small per cent of teachers are able to add to their income by securing profitable work during the vacation periods. On the contrary it is often expected by the public that teachers shall engage in some form of vacation study or in travel, to render their future teaching more effective.

**AVERAGE WAGE FOR ALL TEACHERS.**—The United States Commissioner reports for 1904, a national expenditure of \$167,824,753 for the salaries of 455,242 superintendents and all kind of teachers in our public schools, which gives an average of \$368 per year. This is not the minimum salary nor is it the average for rural teachers, but the average annual salary for all public school workers from city superintendents to rural teacher.

The average earnings of municipal street laborers in forty-eight cities in all parts of the country is \$9.66 weekly. Counting fifty weeks as an average year, these workers on the streets and sewers receive \$483 per year, which is \$115 more than the average for all teachers in the United States and \$75 more than the minimum salary for teachers in the same cities.

**A SERIOUS DILEMMA.**—If teachers are not earning more than they get, then the welfare of the State is jeopardized. The education of the young is too delicate and too important a work to put into the hands of persons who cannot earn more than \$368 per year. On the other hand, if teachers are now earning more than they get, the law which causes workers to shift to fields where better pay is offered for the same ability will deplete the teaching ranks until the teachers will earn no more than they get. In either case the people must increase the pay of teachers or they will begin speedily to deteriorate and the public school become a by-word.

Some one may ask at this point, "Why do men stay in a calling offering so little financial inducement?" The answer is simple: "They don't."

The loss of men teachers entering other callings through the necessity for better pay, becomes almost a national calamity, as year by year the number of men decreases. This absence of men in our schools was noted by the Mosely Commission of Englishmen as a distinct weakness. Mr. Mosely says: "Not only did I find comparatively few men engaged in teaching, but also few preparing to become teachers; and upon further investigation I discovered the reason to lie in the smallness of the remuneration, which is insufficient to attract a good class of men. This I



think a serious defect, and I venture to suggest that higher salaries should be paid to teachers of both sexes, but especially to men, in order to make it worth while to take up the profession, not merely as a duty, but as a remunerative occupation."

NUMBER OF MEN DECREASING.—The number of men in public school service has so decreased that in this country at present less than ten boys in one hundred ever come in contact with a man teacher, and in cities in the grades the number is scarcely two boys in one hundred. This means one man for 2000 children. While the number of women teachers has more than doubled since 1880, there are today fewer men teachers in the country than at that time. (1880, men, 122,795; women, 163,000; 1904, men, 113,744; women, 341,498.)

Percentage of men in whole number of teachers  
(U. S. Com. Report, 1904.)

	1880	1890	1900	1904
In United States . . . . .	43%	35%	30%	25%
In N. Cent. States . . . . .	42%	32%	28%	23%

WHAT WE SPEND FOR OTHER THINGS.—Here are some actual figures of American expenditures which have a bearing upon the question: "Can we afford to pay larger salaries to teachers?"

Annual national government appropriation for 1907	\$ 741,000,000
Annual national pensions to old soldiers . . . . .	140,000,000
Annual national expense for Army and Navy . . . . .	174,000,000
Annual "drink" expenditures . . . . .	1,450,000,000
Annual expenditures for beer alone . . . . .	700,000,000
Annual expenditure for tobacco . . . . .	750,000,000
Annual U. S. expenditures for superintendents and teachers ('03-4) . . . . .	167,824,753

Total annual expenditures for public schools ('03-4). \$ 273,216,000

The annual expenditure per capita for alcohol and tobacco . . . . . \$29 00

For all forms of education ('03-4) per capita . . . . . 3 30

The annual per capita expenditure *per pupil* ('03-4) . . . . . 24 14

The fact of the matter is, seen in any discussion of school funds, that as a people we are not even half in earnest about public school education."

From Report to Indiana State Teachers' Association.

"GOOD SALARIES FOR GOOD TEACHERS ONLY. The committee does not appear as the champion of high salaries for all teachers, regardless of merit. Its motto is: "Good salaries for good teachers and no salaries at all for poor ones." The poor teacher is always overpaid. In fact, he is dear—too dear—at any price. The chief reason for paying better salaries is for the purpose of obtaining good teachers. Good teachers are necessary for the progress of the nation. Our people will retrograde, if

the business of teaching is turned over to children and inefficient. Progress in knowledge, skill and morality is possible only when teachers possess brains, power and character. Such talent commands good pay in any market. Can the State afford to do without it in the school room? Shall persons of first class ability be starved out of the profession of teaching?

"The most striking facts I have gathered," says Mr. Mosely, the noted English educator, "are these:—

"(1). That the people of the United States spend a marvelous amount of money on their public schools, endowing education more lavishly than any other people in the world.

"(2). They do not spend enough. The salaries to teachers are not sufficient for the service the country desires and should have.

"The money lavished on the schools goes to buildings and equipment, which are on a much more generous scale than in England, but the teachers—the living force of the schools—are kept short."

**PROPOSED SALARIES FOR GOOD TEACHERS.** Good teachers in the country schools should receive from \$420 to \$600 per year. The minimum salary for teachers in the rural schools should be \$420 per year, or \$60 per month for seven months. Good teachers in the grades in town and village schools should receive from \$480 to \$650 per year. The minimum for good teachers should not be less than \$480 which is only \$60 per month for eight months. Good teachers in the grades in cities below 40,000 should receive from \$600 to \$800 per year. The minimum for good grade teachers should not be less than \$600 per annum which is only \$66 2-3 for nine months. The salaries of good grade teachers in our larger cities should be from \$750 to \$1000, the minimum being \$750. There is not a grade teacher in the state today that receives \$1000. The salaries of good ward principals in the smaller cities should be from \$900 to \$1200, in the larger cities from \$1200 to \$1800. The salaries of high school teachers in our smaller cities should be from \$900 to \$1200, and in our larger cities from \$1200 to \$1800. The salaries of high school principals in our smaller cities should be from \$1400 to \$2000, and in our larger ones from \$2000 to \$3000. The salaries of good superintendents in the smaller cities should be from \$2000 to \$3500 per year and in the larger ones from \$4000 to \$6000 per year. Then their salaries would only equal those of the postmasters."

### **Necessity for Larger Revenues**

Besides the much needed increase in teachers' salaries, more money is needed for our public schools to extend the work of supervision in the rural schools and furnish much needed State assistance to the weaker districts; to reduce the number of pupils per teacher in city and village schools so that more individual work can be done; to give the benefits of

manual training and domestic science to a much larger number of pupils; to furnish very many of our high schools with better apparatus and to provide good libraries for every school district in the State; to establish additional normal schools for the professional training of teachers, and to make still more liberal appropriations to meet the constantly increasing demands of the higher institutions that are under the control and direction of the State.

As an evidence of the need of State assistance it may be stated that for the past year quite a number of districts were unable to continue their schools for a longer period than four months after making the maximum levy of twelve mills and placing three-fourths of it in the tuition fund.

### **Larger Revenues Without an Increase in the Rate of Taxation.**

A study of the history of school tax legislation in Ohio shows that there has been a very large increase in the annual expenditure for public schools in the last few years. In 1876 this amount was \$2,924,109; in 1880 it was \$7,526,222; in 1900 it had increased to \$14,426,855; and for the year ending August 31, 1906, it was nearly twenty-one millions of dollars.

The school year has been gradually extended from an irregular period to six and seven months, and under the new code provision is made for a minimum school year of thirty-two weeks.

There has been but little variation in the State tax for school purposes in the last century, but there has been a marked increase in the local rate of taxation. This was very small for many years. It was finally raised to seven mills, and under the present law the maximum levy is fixed at twelve mills, and with the favorable vote of a majority of the electors of the districts an annual school levy of seventeen mills may be made for any or all school purposes.

The Commission realizes that in many instances in our cities and villages the limit in taxation has been reached, and any further increase in the levy would become exceedingly burdensome to the taxpayers. For this reason it believes the time has come when a revision of the State system of taxation is not only desirable but imperative.

The following, briefly stated, are some of the suggestions and recommendations made in reference to this matter.

### **Suggestions and Recommendations.**

The question of revenues is one of the most vital questions touching educational needs in this country today. Especially is this true in Ohio owing to contemplated legislation and to a limited recognition of the needs of the schools for larger revenues.

The demand for increased revenue for all public and governmental enterprises has made the old system of revenue inadequate.

A change in our State system of taxation will give an opportunity to correct certain evils and abuses that have grown up under our new and rapidly developing industrial conditions.

The interests of our common schools are closely identified with the interests of the State and should be kept so. They should have first consideration in any plan to remodel our tax laws because of their importance to the State and the additional fact that thirty-four per cent. of our revenues are expended for public education.

The chief source of school revenues is a general property tax. If the State tax is abolished, the interests of the public schools should be safeguarded and reasonable provision made both for maintenance and expansion.

Education is not a question of merely local interest. It would be unfortunate if the State should ever neglect its opportunity to supervise and control the forces of popular education.

The source of much of the corporate wealth of our cities is in districts that have no power to avail themselves of it. It is equitable that this form of wealth should make return to the locality where it is produced.

The abolition of a State tax does not necessarily involve the integrity of our educational system. The assignment of a certain per cent. of all revenues received by the State, somewhat in excess of the thirty-four per cent. above mentioned, to the common school fund, would give increased support with increased revenues.

Any change in the system of taxation should make ample provision for higher education.

There is need of larger revenues for the payment of teachers— sixty per cent. or more of the levy made for school purposes should be used to this end.

Both local and State support of schools is advocated.

Greater uniformity in the appraisal of property. It would be better if property were appraised at a fair cash value than according to present arrangement.

A higher appraisal with a lower rate is better than a lower appraisal with a higher rate.

Certain kinds of property that now escape taxation should bear their share of the burden. This is especially true of franchises and public utilities.

A general property tax may have been all right in 1851. At that time railways occupied a minor place and there were no great franchise values.

In the paper of Dean Williams it is shown that the State of Ohio is doing comparatively little toward helping communities unable financially to provide adequate school facilities. The dangers in the repeal of the direct levy for the support of the schools are pointed out and several substitutes are suggested. The unpopularity of the direct state tax is admitted and the county unit plan is suggested in lieu of the state tax. He further shows that the demands upon the schools are steadily increasing and that these demands make imperative a larger revenue for the schools, and, since the cost of living has advanced thirty-seven per cent. within the past seventeen years, taking the entire country into consideration, a levy of one and thirty-seven hundredths mills now would be required to equal a levy of one mill then. It is also stated that the question of the distribution of our school revenues is almost as important as the method of raising the revenues, and much more likely to be regarded as relatively unimportant. In this way, grave injustices and inequalities have been allowed to creep in.

The present Ohio plan of the distribution of state funds on the basis of the enumeration is shown to be one of the most inequitable plans in use in this country, and a combination basis is suggested to take its place—a combination of the number of teachers actually employed and the average daily attendance.

Ohio is a great and prosperous State—never more prosperous than at the present time. She has wonderful agricultural resources, great mineral wealth, large industrial interests, extensive systems of steam and electric railways, and millions of dollars in her banking institutions. It would seem to be an easy matter to meet the legitimate expenses of the State. A just and equitable system of appraisalment of all kinds of property that should contribute to this end and a reasonable rate of taxation would provide sufficient revenues to meet all other state expenses, secure to the public schools and the higher institutions of learning under the care and control of the state a much more generous support than they have hitherto received, make adequate provision for the professional training of its teachers, and insure the much needed State assistance for the weaker districts.

In view of the fact that the general subject of taxation is prominently before the public at this time and an effort will probably be made to secure a revision of our present system of taxation by the next general assembly, it is urged that the members of the Ohio Teachers' Association, after a thorough discussion of this subject, take such action as will tend to secure for our public schools such a per cent. of the general revenue as will guarantee permanency and security to our school system, provide liberally for its present needs and meet the demands of further growth and educational advancement.

It is also suggested that teachers everywhere throughout the State should realize the importance of this matter, become familiar with the subject of taxation, and join with boards of education and patrons of the schools in a united and determined effort to secure the desired legislation.

It should be said in explanation of the absence of any report on school lands that Superintendent Cox, after consultation with the State auditor's department and correspondence with each county auditor in the State, was unable to get sufficient accurate and reliable data upon the subject to warrant any publication at this time. An arrangement has been made with the State bureau of public accounting, whereby, through its inspectors who visit the different sections of the State, it is hoped that reliable data may be secured which will enable the Commission at a later date to give the members of the association the information desired in reference to the disposition of the various school lands of the State, amount received from rents and sales, and the extent and value of said lands that are still unsold. It is evident that any additional data that may be expected from this source is of little moment and will not affect the general result.

EDMUND A. JONES,  
Chairman.

## Report of the School Revenue Commission to the Ohio Tax Commission.

BY DR. W. O. THOMPSON.

GENTLEMEN:—We, the undersigned members of the School Revenue Commission of the Ohio Teachers' Association, appointed at the last annual meeting of said Association in June, 1906, at Hotel Victory, Put-in-Bay, Ohio, beg leave to submit the following statement for your consideration:

1. The teachers of the State and especially school superintendents and administrative officers who are brought by virtue of their positions into a more or less intimate acquaintance with the prevailing system of public revenue and the problems arising therefrom, have, for some years, been of the opinion that some changes in our laws concerning taxation should be made in order to correct certain evils and abuses that have grown up under new and rapidly developing industrial conditions.

They are further of the opinion that every legislative reform or change in methods of securing public revenues should keep clearly in view the fact that the increasing population of the State renders increased school facilities imperative. The popular demand for progressive methods in education, for the introduction of the several forms of industrial education and for a just and equitable remuneration for the services of teachers, makes the annual budget for education a constantly increasing one.

The limits of this increase are not easily suggested but intelligent observation indicates that when the importance of the subject is compared with other public enterprises, the demands of the budget are not beyond moderation.

With the demand for increased revenue for all public and governmental enterprises the State of Ohio is forced to recognize a change—practically a revolution—in the methods of wealth production that has made the old revenue system inadequate to the needs and to recognize further that the new industrial conditions have served to emphasize and in some cases to increase the inequities of the established revenue system.

The teachers of the State therefore unite cordially and earnestly upon two propositions (1) That the revenue system of the state should be modified and adjusted so as to meet the requirements of the annual budget while at the same time abuses should be corrected and the recognized evils of the present revenue system, so far as practicable, removed; (2) That provision should be made in the modification of

existing revenue laws for adequate revenues for education together with provision for such increase from time to time as would meet the needs of the increasing population.

2. As is well known the chief source of school revenues is the general property tax. This is manifest from the fact that local revenues are from this source and from the fact that the *per capita* distribution by the State is from the levy of one mill for the common school fund now provided by the State. So far as the schools are the beneficiaries of the school lands which have been sold and the proceeds made a part of the so-called "irreducible debt" of the State, the revenues, since the reduction of the State levy for the sinking fund, are provided from what is known as the general revenue fund collected pursuant to legislation from sources other than the general property tax.

Inasmuch as popular discussion for some years has suggested that the levy for State purposes should be abolished we regard it our duty to offer some considerations upon that matter. This paper proceeds upon the basis that whatever is good for the State is good for all the institutions of the State including the public schools. In order, however, to assure the people that proposed legislation, especially in matters of taxation, shall not endanger the ordinary progress of the schools or so revolutionize conditions as to unsettle the public confidence in the stability of our system of education we are of the opinion that the public schools should be safe-guarded and reasonable provision made both for maintenance and expansion. The members of the School Revenue Commission of the Ohio Teachers' Association do not think it within their province to propose tax legislation to the Ohio Tax Commission, but we trust we may with propriety be permitted to call attention to the effects of certain legislation and to direct attention to educational policies of long and approved standing. In the first place we suggest that the abolition of the State levy for the common school fund might endanger the integrity of the State system of public common schools. This would not necessarily follow, but the danger is so real that the abolition of the State levy, in our judgment, should not be made unless an adequate and permanent provision should be made for this feature of the State's system of education.

Upon this general proposition we suggest (1) That education is not a question of mere local interest. The State is interested in an intelligent, self-sustaining and productive citizenship in every local community. It would be most unfortunate if the State should lose or neglect its opportunity and duty to supervise and control the forces of popular education. It would be most unfortunate if by consent of the State a lethargic or indifferent locality should be able to put the



stamp of ignorance upon itself or to deny to its youth the facilities for a standard and adequate education. (2) The development of the resources of the State has called forth new forms of organization. Corporate wealth is often found in cities while the sources of this wealth are located in districts which have no power to avail themselves of any portion of this wealth for the support of education or of the local government. The taxes paid by such corporate wealth usually find their resting place in the municipal or State treasury. It is manifestly equitable that this form of wealth should make return to the locality where it is produced. The most practicable method of securing such result is for the State in the administration of its school system to make return to the several communities by maintaining a system of efficient public schools under State supervision. (3) We suggest that apart from the question of taxation the people of the State believe in and are loyal to the State system of common schools. The complaints against the inequity as between certain counties or communities in the distribution of the one mill tax levy as now provided would disappear if the State levy were abolished and would not reappear under any distribution from the general revenue fund. This complaint has been the most serious objection to the State system and is clearly seen not to be valid as against the system of education, but valid only as against the revenue system. We therefore unite in a most urgent appeal that no recommendation shall be made by the Ohio Tax Commission that shall involve in any degree an attack upon the integrity of the present system of State common school education, and we further urge that any and all recommendations shall include a policy that will provide for and maintain it. (4) We suggest that the abolition of the State levy for common school purposes does not necessarily involve the integrity of the State system of education; nor does any other modification or change in the revenue system of the State. Upon this point we offer the statement that in general terms the annual revenues of the State are substantially seven millions of dollars. The revenues from the common school levy are substantially two millions of dollars. It would not be difficult to ascertain for any year or series of years the proportion of State revenues applied to the support of the common schools. In a careful study of revenues by Henry G. Williams, Dean of the Normal School, Athens, it appears that a little more than thirty-four per cent. of the revenues collected by the State for State purposes is applied to public schools and that substantially the same percentage of all revenues collected from the people for all purposes is applied in the same way. By assigning a proper percentage of the State's revenues to the common school fund provision for State support would be easily made. Such a plan would provide for an increased support with the increased revenues and ability of the State. This plan would

not interfere with but would encourage and stimulate local support. The percentage or proportion of revenue so assigned could be adjusted or increased from time to time as the legislature should deem proper and desirable. The uneasiness in the minds of the friends of the common school system arises from the fact that a State levy is practically permanent and the fear that any system of appropriations not provided for by a levy would be more or less uncertain and contingent. As a matter of fact and theory all legislation is subject to amendment and repeal. The important issue is, that in proposed amendment or repeal the State shall keep in mind that its good faith is pledged to the support of public education and that no legislation should be a repudiation or breach of that faith. In the further consideration of this question it may be remarked that the policy as set forth in the ordinance of 1787, which declared that schools and the means of education should forever be encouraged, and the policy of the Federal government in which the State has concurred and co-operated that the school lands should constitute a partial endowment of the common schools, have made the interests of the common schools a great public trust. We express our belief that no citizen in his legislative capacity would wilfully violate or ignore that trust. Our hope is that the Ohio Tax Commission in its report will in recommending adjustments and changes in the State's system of revenue legislation urge that the State will keep this trust forever sacred and inviolable. We express our belief that whatever is good for the State will prove beneficial and helpful to the institutions of the State. The interests of the common schools have always been identified with the interests of the State. We believe the State should keep them so. The justification for presenting this statement is that popular education is a most vital and important element in the welfare and perpetuity of the State. We believe it to be our duty as representing the teachers and educational interests of the State to urge the consideration of the great cause of education in every forward movement which proposes through legislation to secure a more equitable adjustment of revenues and a greater efficiency of the State.

3. In addition to the common schools the State is providing for the support of normal schools, colleges and universities. In the main these are supported from the proceeds of the State levy. Moreover the State has pledged itself to the support of existing institutions and may in the future provide for other institutions of a similar character. There is no reason, however, if the State should decide to abandon the general property tax and abolish the levy for State purposes that it should recede in the least degree from its loyalty to and support of these institutions. We call attention to this matter that the members of the Ohio Tax Commission may be assured of the hearty support of the teachers of the State in

any recommendations they may make that shall include the proper provision for the maintenance and development of higher education.

4. In presenting this paper the chief purpose is to urge that in adjusting the revenue system of the State the Ohio Tax Commission shall have in mind the importance of maintaining the State system of education under State supervision and control and of providing increased revenues. We present one further consideration therefore as bearing upon the question of support of education from the State's revenues. It is a matter of general information that the Federal government has jurisdiction over practically all the means of indirect and unconscious sources of revenue so far as international and interstate commerce is concerned. At present not far from nine hundred millions of dollars is annually received from such sources. With the development of present tendencies the control of such sources of revenue is liable to increase. This will result in an increase not only in amount of revenue, but in the number of such sources of revenue. In all the states of the Union the annual revenue for State purposes is not far from two hundred millions of dollars. With the development of modern industry the proportion of the State's revenues that will come from sources other than the general property tax will steadily increase. Corporate, excise and franchise taxes will increase. The tendency of these two movements will be to increase the revenue possibilities of the Federal and State governments while decreasing relatively the number of the sources from which the local units may secure revenue. In this development the police powers of the State will not need proportional development and greater revenues will be available for internal improvement and the developmental functions of the State including education. It would seem therefore, that a revenue policy that would contemplate a larger participation by the State in the support of such enterprises as affect all the people would be in harmony with modern industrial and commercial development. Among such enterprises education is the most prominent and perhaps the most vital. If the State proposes to readjust the legislation the time would seem most opportune to make a liberal and adequate provision for the schools.

## Collection and Distribution of School Revenues

BY HENRY G. WILLIAMS, ATHENS, O.

**A**LTHOUGH as Americans we often boast of our free public schools and of their marvelous influence upon the civilization and the prosperity of our people, yet any student of education who is familiar with the facts will tell us that our public schools are unequal to the task imposed upon them; that the increased demands made upon these schools far exceed the pace set by the increase in revenues provided for the prosecution of the work imposed upon them by society at large, by the local community, or by the ideals of those engaged in the work of education; and, further, that the public purse-string is drawn tighter on appropriations for education than for material advancement. A careful study of the facts and an impartial analysis of them will certainly prove that the public schools not only need larger revenues than they now receive; but that these revenues may be substantially if not adequately augmented without making the support of the schools a burden to the people.

### **The Problem Stated.**

It will be the aim of the writer to show in these pages, by assembling authoritative evidence, that the school is a public blessing and not a public burden; that it is worth vastly more to our people, individually and collectively, than it costs; that money spent on public schools is an investment, not an expense; that money so invested by the State yields a gratifying profit in an improved citizenship, a safer and more stable government, a more wholesome social order, and serves as an ever-increasing annuity to the State; to show further that the growing complexity of our civilization is almost constantly imposing new tasks upon the school in the form of more extended curricula, better qualified teachers, more extensive equipment, etc., without a corresponding increase in the means with which to secure these additions without making the burden fall upon the teacher—the individual who profits least of all by these improvements. The writer hopes also to show that as a state we are abundantly able to provide ample means for every legitimate need; that Ohio is today sharing in the marvelous and unprecedented material prosperity of the country at large; that the sources of revenues now available in Ohio are ample, but that the methods of producing and distributing these revenues are inequitable, out-of-date, and lacking in a proper educational incentive, the last-named defect being no less serious than the first.

### **The Public Interested.**

The writer realizes that the task imposed upon him is not an easy one but he is led to believe that the public mind now bears toward this subject an attitude of honest inquiry.

During the past five years there has been much discussion in Ohio on

the subjects of taxation and revenues, and the reading public have been apt and earnest students. The literature that is being spread broadcast over the State, and the many addresses that are made by students of these subjects, are having most telling effect, because people will read and think, and they usually act upon their best judgment, and that judgment is based upon such lessons as they may have learned by experience or observation, or from the lips or pens of others. If the instruction now being furnished the people of Ohio on this subject is unsound, the real will of the people may be thwarted; if the whole truth be spread before them, we may rest assured that their decision will not be far wrong. Speakers and writers on the subject of taxation now have an audience of interested students of the subject and if they fail to preach and teach the truth in a telling way it will be their own fault.

### **The Schools First.**

While the writer is interested in the subject of public revenues in its broadest and fullest sense, it has been his aim to limit his discussion to the needs and just demands of the public schools. Much that has been said and written during this agitation in Ohio has apparently failed to include the needs of the public schools. At least, aside from what *schoolmen* in Ohio have said upon the subject, comparatively little attention has been given to the public schools as recipients of advantages to be gained by recasting our system of raising and distributing revenues. This is doubtless due to two facts—our most active students of finance are not engaged in the work of public education and the schoolmaster has not been enough in evidence in the study of this question. If we are to recast our system of taxation, certainly the largest beneficiary, and at the same time the largest claimant, should receive first consideration.

### **The Total Disbursements.**

The total disbursements by the State for the year ending November 5, 1906, for all purposes was \$8,531,295.40, of which \$2,901,055 went to the cause of public education, or 34% of the total. The statistics show that the schools constitute the largest single interest or department of our state government. The same is also true of our local government. We have no county tax for education, but the local city, town, village, and township taxes for schools amounted, in the year ending November 15, 1906, to \$16,602,662.40, even exceeding the totals for city, township, and village purposes by \$641,000. The total county taxes, for all county purposes, amounted to \$13,465,487.83, no part of which was for education; the total local taxes was \$39,723,118.68, of which, as above stated, \$16,602,662.40 went for local school purposes. With a total of \$2,920,455.92 of the State tax raised by the 1.35 mills (it is now 1.345) we raised a grand total of \$56,108,063.43, of which \$19,523,118.32 went for education—the public schools, normal schools, and universities. This

means that 34.6% of all our revenues, both State and local, was spent for education. It should be remembered that the per cent of our entire resources, State and local, spent for education, is practically the same as the per cent of our present *State* expenditures for education. The following tabular statement presents this lesson in a more graphic way:

TABLE I—EXPENDITURES BY COUNTIES FOR EDUCATIONAL PURPOSES

COUNTIES.	Population, 1900.	Value of taxable property, 1906.	Valuation per capita, 1906.	Paid teachers, 1905.	Total expenditures for the Public Schools, 1906.	Total county and local taxes, 1906.
Cuyahoga .....	439,120	\$266,506,615	\$607	\$1,471,984 06	\$3,094,158 36	\$8,896,282 62
Hamilton .....	409,479	280,969,960	686	963,772 56	1,565,717 92	5,705,282 49
Franklin .....	164,460	109,639,940	660	455,269 65	1,183,065 17	2,571,695 39
Lucas .....	153,559	88,237,830	574	386,119 63	637,438 05	2,632,546 35
Montgomery .....	130,146	77,497,770	587	125,359 95	192,025 75	1,865,329 96
Stark .....	94,747	50,712,540	535	230,302 18	423,638 02	1,095,847 11
Summit .....	71,715	42,846,780	587	207,834 72	427,263 93	1,163,713 26
Mahoning .....	70,134	42,059,140	599	188,159 14	329,000 69	1,087,400 35
Columbiana .....	68,590	31,038,620	453	148,170 36	269,676 13	734,409 57
Belmont .....	60,875	28,158,836	462	134,250 29	270,762 24	553,251 38
Clark .....	58,939	36,552,155	620	169,502 08	270,578 99	718,530 35
Butler .....	56,870	35,840,275	630	162,376 35	285,762 72	796,057 01
Lorain .....	54,857	29,558,393	539	149,889 65	355,456 92	801,820 60
Tuscarawas .....	53,751	21,566,050	394	125,605 05	202,196 07	517,584 83
Muskingum .....	53,185	26,326,123	499	125,357 95	192,025 75	600,308 88
Wood .....	51,555	26,851,800	520	137,137 13	222,334 42	801,420 68
Ashtabula .....	51,448	24,429,495	474	127,518 05	278,838 91	552,185 11
Washington .....	48,245	19,199,235	398	134,507 61	165,417 87	427,251 68
Allen .....	47,676	26,221,801	546	122,117 02	267,297 86	656,083 05
Licking .....	47,070	27,745,976	589	136,151 81	237,554 28	538,688 50
Trumbull .....	46,591	25,126,157	539	129,225 41	243,083 91	534,676 00
Jefferson .....	44,357	24,977,330	546	114,161 48	205,959 17	561,816 22
Richland .....	44,289	24,978,760	564	110,025 98	216,559 92	648,009 53
Miami .....	43,105	26,550,450	616	128,222 61	253,838 54	537,076 12
Darke .....	42,532	27,969,720	657	114,559 41	195,525 25	569,662 41
Hancock .....	41,993	23,133,940	550	100,005 13	156,198 53	647,650 37
Seneca .....	41,163	22,723,050*	552	95,450 59	145,633 82	482,075 95
Scioto .....	40,981	14,071,389	343	81,583 43	169,970 07	361,202 53
Ross .....	40,940	18,721,582	457	104,322 21	150,950 41	344,782 21
Lawrence .....	39,534	9,591,517	243	67,135 32	97,502 71	240,529 56
Athens .....	38,730	10,312,225	266	85,681 25	113,150 58	309,875 47
Wayne .....	37,870	23,154,890	612	84,303 20	128,347 52	348,726 98
Erie .....	37,650	17,261,330	459	82,294 69	122,326 18	389,582 17
Guernsey .....	34,425	11,692,929	343	76,742 34	129,537 63	274,684 15
Sandusky .....	34,311	18,476,210	433	77,124 59	119,969 51	387,787 61
Fairfield .....	34,259	20,422,720	683	89,651 52	119,641 22	327,556 61
Jackson .....	34,248	7,785,546	227	58,550 00	111,434 24	266,953 66
Crawford .....	33,915	20,711,830	618	69,636 33	133,333 91	417,237 78
Putnam .....	32,525	12,094,370	372	71,072 62	113,909 03	321,314 42
Huron .....	32,330	18,514,110	572	92,510 28	167,718 50	392,070 51
Perry .....	31,841	11,112,768	348	71,285 56	117,938 96	283,769 27
Greene .....	31,613	18,797,550	594	102,831 30	161,783 83	413,891 23
Clermont .....	31,610	10,126,450	432	75,513 55	103,713 18	273,007 40
Auglaize .....	31,192	13,492,442	320	73,370 28	125,021 05	340,644 81
Hardin .....	31,187	13,589,480	435	28,331 69	55,662 62	810,869 29
Highland .....	30,982	11,775,091	379	74,124 18	109,098 12	270,668 45
Logan .....	30,420	16,081,500	528	81,826 90	130,891 63	353,770 04
Van Wert .....	30,394	13,074,370	430	72,190 81	139,177 22	336,465 48
Coshocton .....	29,337	14,459,650	490	69,067 66	104,229 04	313,839 65
Portage .....	29,246	18,458,110	631	80,370 73	134,426 18	316,829 89
Marion .....	28,678	18,247,430	636	85,359 70	134,629 96	469,868 15
Meigs .....	28,620	6,901,500	241	47,115 08	65,541 46	202,785 70
Beigs .....	28,237	9,145,970	323	56,622 00	81,251 43	199,072 13
Brown .....	28,021	11,785,005	420	66,242 64	104,889 30	274,830 30
Mercer .....	27,918	6,380,210	228	47,391 14	59,020 40	184,537 73
Gallia .....	27,768	16,558,680	596	76,613 22	135,183 96	281,067 94
Knox .....	27,528	7,091,080	257	52,632 05	84,492 91	280,142 94
Paulding .....	27,282	10,117,240	370	55,916 79	88,654 64	261,932 48
Henry .....	27,031	8,240,276	304	59,525 96	78,024 91	150,398 28
Monroe .....						

TABLE I—EXPENDITURES BY COUNTIES FOR EDUCATIONAL PURPOSES  
(Continued)

COUNTIES.	Population, 1900.	Value of taxable property, 1906.	Valuation per capita, 1906.	Paid teachers' 1905.	Total expenditures for the Public Schools, 1905.	Total county and local taxes, 1905.
Pickaway .....	27,016	\$17,872,898	\$661	\$79,865 39	\$110,770 93	\$308,261 68
Champaign .....	26,642	18,357 188	689	85,313 27	133,873 99	348,117 55
Delaware .....	26,401	15,449,300	585	71,723 87	147,478 79	277,723 56
Defiance .....	26,387	10,046,067	380	49,260 33	97,079 50	269,375 13
Adams .....	26,328	5,101,360	194	42,251 08	54,623 38	144,989 02
Warren .....	25,584	16,035,101	626	77,948 64	119,524 02	308,215 39
Williams .....	24,953	10,368,800	415	56,605 80	107,646 09	273,588 08
Shelby .....	24,625	13,569,440	514	70,262 80	108,561 30	296,361 56
Hocking .....	24,398	6,261,092	257	49,954 60	68,798 18	170,434 01
Clinton .....	24,202	13,881,541	573	69,903 96	122,192 80	281,835 32
Perele .....	23,713	18,436,228	777	75,453 26	123,795 45	299,560 38
Fulton .....	22,801	9,646,920	423	50,881 31	112,984 05	274,268 31
Union .....	22,342	12,167,240	545	64,554 42	103,448 65	261,956 94
Ottawa .....	22,213	9,199,338	414	51,943 51	88,806 65	242,984 94
Medina .....	21,958	14,580,397	664	64,800 40	104,964 58	248,727 21
Fayette .....	21,725	13,636,922	628	66,516 67	90,297 85	227,051 71
Lake .....	21,680	17,692,480	816	67,593 76	116,025 44	270,716 87
Ashland .....	21,184	12,761,400	599	51,119 39	83,406 76	248,195 79
Wyandot .....	21,125	13,904,510	658	50,096 87	85,626 93	264,810 92
Madison .....	20,590	14,909,120	724	72,725 55	101,722 77	282,546 92
Harrison .....	20,486	12,919,410	630	54,780 56	85,072 55	208,190 41
Holmes .....	19,511	8,042,181	412	42,694 19	56,188 66	130,473 69
Noble .....	19,466	6,057,807	317	41,134 64	51,802 33	132,222 46
Pike .....	18,172	4,653,872	255	30,515 96	40,269 34	102,876 76
Morgan .....	17,905	7,746,301	432	47,548 57	68,291 14	171,584 13
Morrow .....	17,879	11,003,602	592	47,308 19	67,373 08	167,253 59
Carroll .....	16,811	8,421,990	501	39,244 24	52,084 55	137,229 16
Vinton .....	15,330	3,814,205	242	30,817 74	38,572 34	78,562 49
Geauga .....	14,744	6,845,405	464	40,776 76	74,079 80	152,707 81
Totals .....	4,157,545	\$2,239,146,516	Av. \$538	\$10,653,940 90	\$19,017,339 12	\$53,188,607 51

**The Test of a New System.**

Certainly if the public schools now require 34% of all revenues raised, and since this is a larger amount than goes to any other institution or department of government, either State or local, it follows as a fair conclusion that the schools should be considered *first* in any plan to modify or revise our system of raising revenues and distributing the same. The schools are the chief client in the case, first, because they have the most involved; second, because their success or failure affects all the people, not a *class* of producers or of employees; third, because more persons in Ohio are directly engaged in the work of the schools than in any other department of life—1,255,209 children between 6 and 21, and 26,469 teachers, to say nothing of the 5000 students enrolled in the State Normal Schools and Universities. We insist, therefore, that *any system of State revenues to be proposed must stand the test of efficiency as a just and equitable school-revenue producer.*

Why do we apply such a test? Are not the people of Ohio unanimous in their demands for the *best* schools their purses can afford? No; in this case as in many others, the interests of all must be guarded by

the few. We must even pass laws *compelling* parents to send their children to school, even though education be made as free for them as the air they breathe. Again, our school revenues are so markedly inadequate now that we dare not experiment with a system of school revenues that might reduce our already scanty income. We talk about "nineteen and a half millions a year for schools," and try to make ourselves believe that we are testing the very limits of our ability to pay, but when the facts are analyzed as shown in the following tables it will be seen that our gifts to education are not so princely. Of this total of 19½ millions, the State gives less than \$3,000,000, and to the public schools only \$2,163,000. The fact in the case is that the *State* is giving almost *nothing* to the public schools, as the following facts will show: The three items to which all State levies are devoted are: (1) The Sinking Fund, .125 mills, to pay the interest on moneys obtained by the sale of school lands, chiefly in the early history of the State; (2) The University and Normal School Fund, .22 of a mill; (3) The Common School Fund, 1 mill, making a total of 1.345 beginning with 1907. (It was 1.35 from 1902-1906 inclusive.) The levy for the Sinking Fund raised \$281,117.83 for 1906, \$261,696.94 of which went to the public schools. But this is simply the paying of the interest on a debt. The State obtained the principal and spent most of it years ago.

**Paying Interest on a Debt.** The \$261,696.94 is known in the statutes as the "Common School Fund," and is not distributed equally over the

State, but is given only to those sections of the State known as the Virginia Military District, Congress Lands, or Sections 16 and 29, United States Military District, and Western Reserve District. The money thus paid is the interest at 6% on moneys raised by these several districts of the State by the sale of school lands, and some counties receive almost nothing at all from these sources.

**The State Common School Fund.** This amount, then, can not in fairness be called a donation, a gift, an appropriation, or a levy from the State—every dollar of taxable property in the State bears its share.

With respect to the University Fund, the same is true; the people are assessed a fixed rate. With the "State Common School Fund" it is slightly different. The levy of 1 mill is placed against the taxable property, is paid by the people of the State, is paid by the county treasurers into the State treasury, to be paid out again chiefly to the same people out of whose pockets the money came a few months before. The only money now actually paid by the State is the difference between what the people of a county *pay into* the State Common School Fund and what they *draw out* of that fund, and this difference is raised by taxing the people in counties where the valuation is relatively higher per capita than the number of school youth enumerated.



**Meager  
State Aid.**

In other words, in 1905, forty-five counties paid into this fund \$210,579.80 more than those same counties drew out, and this difference went to forty-three counties which paid \$213,355.35 less than they received. This \$213,355.35 is really all the State aid Ohio is now giving to her public schools. This means that Ohio is paying only seventeen cents per enumerated pupil in the way of State aid, *the balance of the \$1.70 per enumerated pupil having been paid directly out of the pockets of the people to whom it is returned.* This means also that the forty-five so-called wealthy counties pay only seventeen cents a pupil more than they receive toward the education of pupils in the forty-three less fortunate counties. But did it ever occur to you that in averaging up any set of figures of any data that there may be just as many items above the average as below it? There are only nineteen counties in Ohio that receive as much as \$5000 a year from the State in this way; there are only four counties that receive more than \$10,000 a year; and only one as high as \$13,533.26. The total number of school youth in the forty-three counties receiving the \$213,355.35 in 1905 was only 492,708, or an average aid for each one of these pupils to the extent of forty-three cents per year. At \$40 a month this would pay the teacher for one hour and forty-three minutes of her time. And this is really every cent the great State of Ohio is now paying as an aid to popular education. The tables below show this in a graphic way and exhibit the counties receiving the aid, the counties giving the aid, (though unwillingly it seems), and the amounts in each, together with the number of school youth affected, number of teachers affected, population of the counties, and other data.

TABLE II—THE DISTRIBUTION OF STATE AID

COUNTIES.	Payments to counties in 1905, at \$1.70 per pupil.	Receipts from counties, at 1 mill on valuation, 1905.	Excess of payments to counties, 1905.	Excess of receipts from counties, 1905.	Enumeration, 1905.	Number of teachers employed, 1905.
Adams .....	\$12,459 30	\$4,754 81	\$7,704 49	.....	7,237	205
Allen .....	28,111 20	25,569 44	2,541 76	.....	15,952	322
Ashland .....	9,329 60	12,219 00	.....	\$2,889 40	5,482	187
Ashtabula .....	23,038 40	23,746 37	.....	707 97	13,933	443
Athens .....	21,588 30	8,138 49	13,449 81	.....	13,168	294
Auglaize .....	16,653 30	12,993 77	3,664 53	.....	9,515	182
Belmont .....	32,793 00	25,665 75	7,127 25	.....	19,826	380
Brown .....	12,270 60	8,715 21	3,555 39	.....	7,200	208
Butler .....	32,517 60	33,596 98	.....	1,079 39	16,684	328
Carroll .....	7,648 30	8,006 98	.....	358 69	4,542	140
Champaign .....	11,724 90	17,403 22	.....	5,678 32	6,718	188
Clark .....	27,833 40	36,027 99	.....	8,144 59	17,164	323
Clermont .....	14,234 10	10,287 71	3,946 39	.....	8,443	221
Clinton .....	10,665 80	13,046 07	.....	2,380 27	6,194	174
Columbiana .....	35,249 50	29,760 77	5,488 73	.....	20,612	405
Coshocton .....	14,244 30	13,275 34	968 96	.....	8,425	232
Crawford .....	16,568 20	19,765 33	.....	3,197 13	9,429	266
Cuyahoga .....	223,335 80	253,457 46	.....	30,121 67	131,412	1,937

TABLE II—THE DISTRIBUTION OF STATE AID—Continued

COUNTIES.	Payments to counties in 1905, at \$1.70 per pupil.	Receipts from counties, at 1 mill on valuation, 1905.	Excess of payments to counties, 1905.	Excess of receipts from counties, 1905.	Enumeration, 1905.	Number of teachers employed, 1905.
Darke .....	\$22,030 30	\$26,410 92	.....	\$4,380 62	12,935	321
Defiance .....	13,581 30	9,436 45	\$4,144 85	.....	7,848	188
Delaware .....	12,202 60	14,731 50	.....	2,528 90	7,274	228
Erie .....	18,181 50	16,187 78	1,993 70	.....	10,645	217
Fairfield .....	16,607 30	19,127 57	.....	2,520 27	9,842	289
Fayette .....	9,725 70	12,700 82	.....	2,975 12	5,786	175
Franklin .....	80,032 70	107,226 49	.....	23,193 79	48,903	906
Fulton .....	11,033 00	8,999 21	2,033 79	.....	6,591	201
Gallia .....	13,775 10	6,233 11	7,541 99	.....	7,814	211
Geauga .....	6,052 00	7,153 88	.....	1,101 88	3,667	155
Greene .....	13,591 50	18,012 40	.....	4,420 90	8,043	228
Guernsey .....	18,623 50	10,805 06	7,818 44	.....	11,011	262
Hamilton .....	250,633 70	270,242 85	.....	19,559 15	155,135	1,430
Hancock .....	20,520 70	22,967 33	.....	2,436 63	12,115	278
Hardin .....	16,284 30	12,989 82	3,294 48	.....	9,415	238
Harrison .....	9,198 70	12,209 52	.....	3,010 82	5,013	162
Henry .....	13,809 10	9,702 45	4,106 65	.....	8,039	190
Highland .....	13,798 90	11,424 13	2,374 77	.....	7,983	221
Hocking .....	12,767 00	5,834 22	6,932 78	.....	7,534	176
Holmes .....	9,625 40	8,979 37	646 03	.....	5,532	151
Huron .....	14,555 40	17,613 18	.....	3,057 78	8,528	284
Jackson .....	19,036 60	7,431 52	11,605 08	.....	10,345	210
Jefferson .....	24,221 60	22,267 50	1,954 10	.....	14,949	281
Knox .....	12,457 60	15,065 74	.....	2,608 14	7,285	214
Lake .....	9,695 10	17,584 28	.....	7,889 13	5,699	158
Lawrence .....	22,606 60	9,073 34	13,533 26	.....	13,156	221
Licking .....	22,145 90	25,279 49	.....	3,133 59	13,223	369
Logan .....	14,472 10	15,352 58	.....	880 48	8,570	243
Lorain .....	20,622 00	24,998 57	1,623 43	.....	16,425	378
Lucas .....	79,451 20	78,044 57	1,406 63	.....	45,181	735
Madison .....	9,304 70	14,238 20	.....	4,733 58	5,431	135
Mahoning .....	36,937 60	37,798 68	.....	861 08	22,384	384
Marion .....	14,524 20	17,505 95	.....	3,181 75	8,254	274
Medina .....	10,516 20	13,426 29	.....	2,910 09	6,268	195
Meigs .....	14,050 50	7,223 94	6,826 56	.....	8,017	203
Mercer .....	15,555 00	11,450 63	4,095 37	.....	8,251	179
Miami .....	21,006 90	25,523 66	.....	4,516 76	12,480	284
Monroe .....	14,000 00	7,910 06	6,090 04	.....	8,258	230
Montgomery .....	63,705 80	73,491 87	.....	9,786 07	38,101	678
Morgan .....	7,879 50	7,349 56	526 94	.....	4,592	176
Morrow .....	7,673 80	10,448 40	.....	2,774 60	4,525	165
Muskingum .....	23,953 00	25,115 05	.....	1,162 05	14,012	337
Noble .....	9,830 40	5,751 04	4,129 36	.....	5,789	177
Ottawa .....	11,809 90	8,224 35	3,485 50	.....	6,989	149
Paulding .....	13,950 20	7,062 34	6,887 86	.....	8,021	185
Perry .....	17,967 20	10,364 56	7,602 74	.....	10,311	225
Pickaway .....	12,867 30	17,074 60	.....	4,207 30	7,520	212
Pike .....	9,509 80	4,342 99	5,166 81	.....	5,335	136
Portage .....	12,598 70	13,239 46	.....	5,740 76	7,081	251
Preble .....	10,062 30	17,633 86	.....	7,571 56	5,995	133
Putnam .....	17,610 30	11,808 66	5,801 64	.....	10,298	211
Richland .....	20,167 10	23,909 65	.....	3,742 55	11,338	343
Ross .....	20,179 00	17,701 28	2,477 72	.....	12,777	286
Sandusky .....	16,69 10	17,165 00	.....	465 90	9,746	243
Scioto .....	22,961 90	12,208 42	10,753 48	.....	14,066	239
Seneca .....	20,461 20	21,730 85	.....	1,269 65	1,744	239
Shelby .....	12,860 50	13,308 52	.....	446 02	7,619	175
Stark .....	52,776 50	46,964 29	5,812 21	.....	30,989	526
Summit .....	36,312 00	40,418 13	.....	4,106 13	21,570	467
Trumbull .....	23,902 00	23,833 41	63 59	.....	12,947	339
Tuscarawas .....	27,594 40	20,512 59	7,081 81	.....	16,169	382
Union .....	9,805 60	11,404 46	.....	1,658 86	5,848	202
Van Wert .....	16,216 30	12,039 19	4,017 11	.....	9,320	203
Vinton .....	7,660 20	3,653 45	4,007 75	.....	4,478	178
Warren .....	10,995 60	15,547 50	.....	4,551 90	14,715	354
Washington .....	25,137 90	18,417 25	6,720 65	.....	11,123	296
Wayne .....	13,851 30	20,126 60	.....	3,275 30	6,644	222
Williams .....	11,573 60	9,925 75	1,647 85	.....	14,381	363
Wood .....	24,201 20	26,516 17	.....	2,314 97	6,001	212
Wyandot .....	10,421 00	13,409 27	.....	2,988 27	.....	.....
Totals .....	\$2,126,388 90	\$2,123,553 35	\$213,355 35	\$210,519 80	\$1,254,780	26,491

It will also be noticed that the forty-five counties contributing this aid to the other forty-three counties have a school enumeration of 762,501, or 60.7% of the total school population. If this pittance of State aid were returned to the counties paying it, the amount would give only twenty-eight cents per year to each pupil in the forty-five counties contributing the State aid, while it allows forty-three cents per year per pupil in the other forty-three counties when distributed to them.

### A Comparison.

But the great State of Ohio should not talk in terms of *cents per pupil per year* when it comes to the matter of state support for her common schools. We are giving vastly more to our institutions of higher learning than we are to our common schools, not only relatively but absolutely when based on the number of persons taught. The following table, with the accompanying applications, is not presented to call attention to what some may call a liberal allowance for higher education at State expense, but to show how insignificant is our grant of \$213,355.35 to the common schools, which is but an average of only seventeen cents per enumerated child in the State, or 33.6 cents per year for each child actually enrolled in the schools of the State. The State's grants to the universities and normal schools are also entirely too low, and do not give us a very creditable showing when compared with like expenditures in other states. Table No. 3 exhibits the contributions of each county in Ohio to each one of the several educational funds.

TABLE III—DISTRIBUTION OF OHIO'S EDUCATIONAL FUNDS RAISED BY STATE TAX

	"Common School Fund," (Sec. 3953), 13 mills, 1905.	University Fund, (Sec. 3951c), mill, 1905.	"State Common School Fund," (Sec. 3951), 1 mill, 1905.	Total State tax for edu- cation, 1905.
Adams .....	\$ 657 24	\$1,112 22	\$ 5,065 68	\$ 6,825 14
Allen .....	3,412 62	5,775 29	26,251 90	35,439 81
Ashland .....	1,629 83	2,755 50	12,529 17	16,914 50
Ashtabula .....	3,121 48	5,282 51	24,011 39	32,415 38
Athens .....	1,287 08	2,178 77	9,901 07	13,366 82
Auglaize .....	1,728 44	2,925 06	13,235 73	17,949 23
Belmont .....	3,499 87	5,992 86	26,992 16	36,344 89
Brown .....	1,161 84	1,966 20	8,937 26	12,065 30
Butler .....	4,357 70	7,374 60	34,680 58	46,412 88
Carroll .....	1,083 63	1,883 85	8,335 67	11,253 15
Champaign .....	2,326 89	3,937 73	17,899 17	24,163 79
Clark .....	4,622 51	7,822 71	35,557 97	48,003 19
Clermont .....	1,401 63	2,571 99	10,782 42	14,556 04
Clinton .....	1,739 37	2,943 54	13,379 70	18,062 61
Columbiana .....	3,976 48	6,729 43	30,588 32	41,294 23
Coshocton .....	1,804 70	3,054 11	13,882 32	18,741 13
Crawford .....	2,623 83	4,440 32	20,183 29	27,247 44
Cuyahoga .....	22,668 50	55,285 04	251,295 70	339,249 24
Darke .....	3,525 79	5,966 72	27,121 47	36,613 98
Defiance .....	1,269 64	2,148 41	9,764 60	13,182 65
Delaware .....	1,952 24	3,308 81	15,017 44	20,273 49
Erie .....	2,189 22	3,704 87	16,840 18	22,734 27
Fairfield .....	2,583 09	4,371 36	19,869 75	26,824 20
Fayette .....	1,713 24	2,839 33	13,178 77	17,791 34
Franklin .....	13,608 82	23,030 37	104,684 09	141,323 28

TABLE III—DISTRIBUTION OF OHIO'S EDUCATIONAL FUNDS RAISED BY STATE TAX—Continued.

	"Common School Fund," (Sec. 3353), .13 mills, 1905.	University Fund, .22 mill, 1905, (Sec. 3351c).	"State Common School Fund," (Sec. 3351), 1 mill, 1905.	Total State tax for education, 1905.
Fulton	\$1,119 27	\$2,029 53	\$9,225 15	\$12,453 95
Gallia	828 16	1,401 52	6,370 63	8,600 31
Geauga	876 82	1,483 81	6,745 04	9,105 67
Greene	2,395 52	4,053 97	18,427 02	24,876 51
Guernsey	1,467 50	2,483 50	11,238 75	15,239 75
Hamilton	34,975 79	59,189 70	269,044 61	363,210 10
Hancock	3,032 82	5,132 46	23,329 39	31,494 07
Hardin	1,748 28	2,958 66	13,448 65	18,155 59
Harrison	1,663 16	2,814 61	12,793 84	17,271 61
Henry	1,295 30	2,192 04	9,963 73	13,451 07
Highland	1,530 52	2,590 12	11,773 25	15,893 89
Hocking	799 87	1,353 60	6,152 75	8,306 22
Holmes	1,036 03	1,753 25	7,969 34	10,758 62
Huron	2,345 02	3,968 69	18,040 23	24,353 94
Jackson	1,008 49	1,706 75	7,757 77	10,473 01
Jefferson	3,056 61	5,172 72	23,512 37	31,741 70
Knox	1,862 04	3,151 14	14,323 38	19,336 56
Lake	2,255 70	3,817 37	17,351 67	23,424 74
Lawrence	1,211 78	2,050 71	9,321 65	12,584 14
Licking	3,442 66	5,826 04	26,481 77	35,750 47
Logan	2,049 05	3,467 62	15,761 90	21,273 57
Lorain	3,686 54	6,235 68	28,358 02	38,283 24
Lucas	10,886 96	18,424 10	83,745 89	113,056 95
Madison	1,897 03	3,210 34	14,592 31	19,699 68
Mahoning	5,228 37	8,847 99	40,218 17	54,294 53
Marion	2,302 00	3,855 71	17,707 85	23,905 56
Medina	1,848 80	3,128 71	14,221 26	19,198 77
Meigs	883 43	1,495 13	6,796 08	9,174 64
Mercer	1,527 85	2,585 59	11,752 68	15,866 12
Miami	3,556 81	5,680 75	25,821 61	34,859 17
Monroe	1,053 22	1,732 38	8,101 73	10,937 33
Montgomery	9,783 76	16,557 13	75,259 68	101,600 57
Morgan	999 18	1,690 81	7,685 69	10,375 68
Morrow	1,419 70	2,402 70	10,921 08	14,743 48
Muskingum	3,325 19	5,627 26	25,573 45	34,530 90
Noble	778 81	1,317 94	5,990 92	8,087 67
Ottawa	1,146 70	1,940 58	8,820 85	11,908 13
Paulding	922 73	1,560 97	7,095 35	9,578 71
Perry	1,420 68	2,407 23	10,928 78	14,753 69
Pickaway	2,264 69	3,832 51	17,420 73	23,517 93
Pike	604 27	1,022 56	4,648 08	6,274 91
Portage	2,336 34	3,922 82	17,971 90	24,262 06
Preble	2,320 14	3,926 43	17,847 45	24,094 02
Putnam	1,552 58	2,627 39	11,942 89	16,122 26
Richland	3,206 37	5,426 21	24,664 54	33,297 12
Ross	2,373 67	4,015 30	18,251 31	24,639 28
Sandusky	2,298 75	3,902 20	17,682 44	23,871 39
Scioto	1,723 29	2,916 33	13,256 05	17,895 67
Seneca	2,833 17	4,896 21	22,255 34	30,044 72
Shelby	1,725 88	2,920 76	13,276 08	17,922 72
Stark	6,451 82	10,918 51	49,629 92	67,000 25
Summit	5,304 10	8,976 11	40,800 58	55,080 79
Trumbull	3,153 83	5,345 67	24,298 67	32,803 17
Tuscarawas	2,739 07	4,635 34	21,069 76	28,444 17
Union	1,535 66	2,598 82	11,512 81	15,647 29
Van Wert	1,647 38	2,787 83	12,672 16	17,107 42
Vinton	483 07	825 94	3,754 27	5,068 28
Warren	2,050 02	3,469 28	15,769 53	21,288 83
Washington	2,495 89	4,223 85	19,199 23	25,918 97
Wayne	2,952 88	4,997 29	22,714 86	30,665 03
Williams	1,314 02	2,223 72	10,107 82	13,645 56
Wood	3,463 07	5,860 59	26,639 04	35,962 70
Wyandot	1,725 38	2,919 84	13,272 08	17,917 30
	\$281,117 83	\$475,735 46	\$2,163,602 63	\$2,920,455 92

REMARKS.—In Butler county, the Miami University lands (21,513 acres) are appraised at \$1,153,810, and are exempt from all State taxes except for school purposes. To ascertain the amounts each county pays to each of the State institutions for higher education, divide the amounts in the second column in proportions as follows: 1 part to Wilberforce University, 5 parts to Miami University, 8 parts to Ohio University, and 30 parts to Ohio State University. For example, Adams county contributes 1-44 of \$1,112.22, or \$25.28 to Wilberforce; 5-44 to Miami, or \$126.39; 8-44 to Ohio University, or \$202.22; and 30-44 to Ohio State University, or \$758.44.

The .22 mill for university and normal school purposes is levied upon all taxable property in Ohio and yielded \$475,992.35 in 1906. Besides, the State legislature can make special appropriations to these institutions and always does do so. The special appropriations for the biennial period for 1906 and 1907 were as follows:

Ohio State University .....	\$324,500
Miami University .....	130,000
Ohio University .....	121,250
Wilberforce University .....	33,300
<hr/>	
Total .....	\$609,050

The State *can* make special appropriations for the common schools also, but it never does do so. The special appropriation for these institutions brought their total State income in 1905 to \$703,901.91, not counting their share in the interest of the irreducible debt, nor the federal aid given to the Ohio State University as one of the land-grant colleges.

The total enrollment in these institutions was about 5000 students for the same year. The State thus gave \$140.74 per student enrolled, against 33.4 cents each per pupil enrolled in the public schools. In other words, the amount given in one year to higher education was 422 times as much, per person to be taught, as the amount given to the public or common schools. Of course it costs vastly more to maintain universities and normal schools, for building, equipment, salaries, etc., than to maintain common schools, and it must be remembered also that the state only seeks to *encourage* the common schools through a little *aid* and that it must almost wholly *support* the higher institutions. It would therefore be expected that it would cost the State more per person taught in the higher institutions than in the common schools—many times more. But 422 to 1 seems out of proportion—entirely too small for the public schools. The great army of children in the public schools, our citizenship in the making, cries out and says, "Not that you love the higher institutions too well, but that you love the common schools too little."

TABLE IV—SUPPORT OF COMMON SCHOOLS AND OF HIGHER EDUCATION IN OHIO IN 1905

County.	School tax. Average total levy, 1905.		Average cost of tuition per pupil based on average daily attend- ance, 1905.				Total paid for the Common schools, 1905, local tax.	Total State tax for univer- sities, normal schools and common schools, 1905.
	Average rate for township district.	Av. rate for special, vil- lage and city districts.	Township dist's.		All other dist's.			
			Elemen- tary.	High.	Elemen- tary.	High.		
Adams	9.63	10.35	\$12 18	\$17 07	\$9 11	\$19 31	\$49,549 23	\$6,825 14
Allen	5.16	7.63	14 63		11 30	22 44	185,372 38	35,439 81
Ashland	5.77	8.75	18 29	37 50	12 00	28 96	83,128 92	16,914 50
Ashtabula	7.58	9.42	14 40	21 31	11 95	27 39	226,259 47	32,415 38
Athens	9.90	13.05	16 53	49 00	10 38	20 33	113,995 72	18,366 32
Auglaize	5.12	9.50	16 11	20 00	11 42	28 93	98,919 66	17,949 23
Belmont	6.11	9.63	14 03		11.44	31 17	208,484 22	36,344 89
Brown	7.90		14 55	21 00	11 60	24 96	75,569 59	12,065 30
Butler	5.08	6.15	27 66	32 00	20 67	42 82	239,332 00	46,412 88
Carroll	5.54	10.20	16 90	32 00	9 32	23 84	51,875 98	11,253 15
Champaign	5.99	9.32	23 00	38 00	18 30	35 00	117,756 12	24,163 79
Clark	5.57	8.97	21 92	49 20	17 86	34 86	257,148 54	48,003 19
Clermont	9.16	8.09	15 40	16 42	10 35	30 90	95,574 36	14,556 04
Clinton	6.73	11.20	20 29	50 35	13 59	35 02	104,890 35	18,062 61
Columbiana	4.43	7.12	16 58		13 18	29 53	232,240 24	41,294 23
Coshocton	5.92	8.62	14 56	18 66	11 59	22 69	97,529 29	17,741 13
Crawford	3.60	8.37	15 72		10 72	25 16	112,384 41	27,247 44
Cuyahoga			18 60	33 24	22 67	49 08	2,876,684 02	339,249 24
Darke	5.20	7.01	16 00	32 00	12 28	28 45	162,823 90	36,613 94
Defiance	6.80	9.76	13 90	22 50	9 90	19 97	77,324 63	13,182 66
Delaware	5.71	7.97	20 14	19 50	15 90	20 31	98,389 38	20,273 49
Erie	5.91	10.83	22 35	19 97	10 20	25 54	111,929 99	22,734 27
Fairfield	5.05	7.73	15 76	30 59	12 81	23 39	124,664 33	26,824 20
Fayette	5.14	9.16	20 05	28 57	14 52	32 28	84,785 10	17,791 34
Franklin	7.14	11.06	19 83	34 06	19 63	26 25	808,354 65	141,323 28
Fulton	5.50	12.74	12 94		9 73	23 73	71,990 36	12,453 95
Gallia	7.80	9.50	11 26		9 51	21 86	53,960 99	8,600 31
Geauga	8.90	7.80	17 09	34 15	14 84	31 88	63,525 19	9,105 67
Greene	6.42	9.67	24 04	36 27	19 27	35 07	140,608 28	24,376 51
Guernsey	8.30	10.25	13 30	50 00	9 36	18 72	97,634 04	15,239 75
Hamilton	6.60	8.15	23 06	43 85	22 52	38 61	1,281,442 52	363,210 19
Hancock	4.61	10.50	14 60	23 58	10 11	24 72	153,683 58	31,494 67
Hardin	5.74	11.90	15 00	39 25	9 50	19 78	101,436 57	18,155 59
Harrison	4.76	8.75	19 72	29 00	12 33	24 16	57,774 42	17,241 61
Henry	5.17	13.75	13 77	8 24	10 31	27 37	74,307 60	13,451 07
Highland	8.33	10.80	14 90	32 00	12 36	30 76	108,035 00	15,839 93
Hocking	8.54	12.04	12 05		8 31	25 59	61,354 13	8,306 22
Holmes	4.79	9.90	13 15		9 32	12 13	39,917 97	10,758 62
Huron	5.56	9.88	19 00	20 84	13 90	33 00	132,341 80	24,351 94
Jackson	9.72	11.75	11 09		7 75	28 16	86,047 16	10,452 01
Jefferson	4.90	7.92	18 57	57 15	12 34	32 09	169,808 48	31,741 70
Knox	5.29	10.72	18 74	21 09	12 77	21 35	101,857 26	19,336 56
Lake	7.96	9.55	19 87	36 39	18 07	33 69	97,341 29	23,424 74
Lawrence	9.80	8.14	12 30		10 66	33 72	73,642 07	12,584 14
Licking	6.50	9.74	18 70	28 30	13 09	31 30	198,199 72	35,750 47
Logan	6.60	12.16	20 30	28 50	12 40	23 55	131,377 25	21,278 57
Lorain	6.55	9.71	18 69	34 43	16 46	29 48	246,972 23	38,283 24
Lucas	8.29	10.36	16 61	34 54	12 90	30 97	652,220 78	113,056 96
Madison	6.34	10.30	9 66	52 61	15 81	28 53	101,633 93	19,699 68
Mahoning	6.65	10.77	17 30	38 88	13 71	33 60	344,088 36	54,294 53
Marion	5.23	12.37	18 82	35 00	11 16	30 99	118,707 84	22,905 56
Medina	7.29	7.23	16 43	24 84	14 02	23 74	110,058 91	19,198 77
Meigs	8.33	8.18	10 65		10 68	22 21	56,787 54	9,174 64
Mercer	6.90	6.90	11 84	26 66	11 45	30 92	93,039 38	15,866 12
Miami	5.88	9.94	16 11	40 32	14 71	34 04	206,140 76	34,359 17
Monroe	7.45	8.71	12 66		11 06	27 24	62,215 89	10,337 33
Montgomery	6.17	8.54	19 53	35 99	16 83	30 68	652,171 03	110,600 57
Morgan	6.82	10.32	18 87		12 32	28 87	59,082 53	10,375 63
Morrow	5.38	8.25	17 19		12 40	25 71	65,145 36	14,743 48
Muskingum	5.68	8.45	17 00	17 88	12 92	24 13	184,546 91	34,530 90
Noble	7.61	10.62	13 91		9 90	24 49	48,995 66	8,087 67
Ottawa	7.57	9.54	16 22	40 31	15 94	31 01	72,486 80	11,908 13
Paulding				12 05	9 07	23 30	78,355 90	9,578 71
Perry	6.64	11.70	15 31	18 72	12 67	22 00	102,589 56	14,763 69
Pickaway	5.46	9.26	20 68	35 95	14 52	26 86	106,497 80	21,514 93
Pike	7.79	9.05	12 07	36 92	11 39	31 46	35,140 24	6,254 91
Portage	6.73	8.73	7 83	32 34	13 67	25 73	133,982 91	24,262 06

TABLE IV—SUPPORT OF COMMON SCHOOLS AND OF HIGHER EDUCATION IN OHIO IN 1905—Continued

County.	School tax. Average total levy, 1905.		Average cost of tuition per pupil based on average daily attend- ance, 1905.				Total paid for the Common schools, 1906, local tax.	Total State tax for univer- sities, normal schools and common schools, 1905.
	Average rate for township district.  Mills.	Av. rate for special, vil- lage and city districts.  Mills.	Township dist's.		All other dist's.			
			Elemen- tary.	High.	Elemen- tary.	High.		
Preble .....	4.76	6.51	\$23 45	\$37 61	\$14 27	\$29 80	\$ 96,442 67	\$24,094 02
Putnam .....	.....	.....	12 50	23 16	11 09	28 01	102,009 30	16,122 86
Richland .....	4.45	9.10	16 82	38 43	10 79	23 64	180,693 16	33,294 12
Ross .....	.....	.....	15 49	28 72	13 20	30 12	125,376 88	24,639 28
Sandusky .....	4.93	9.30	16 00	.....	12 33	36 46	111,752 65	23,871 39
Scioto .....	9.79	8.71	12 44	33 75	11 45	37 80	121,625 05	17,896 67
Seneca .....	4.69	7.95	17 52	31 82	13 47	30 15	138,836 18	30,044 72
Shelby .....	7.46	7.25	20 28	35 64	15 19	26 26	105,480 57	17,922 72
Stark .....	5.16	8.21	15 90	23 72	11 25	27 90	337,140 96	67,000 25
Summit .....	6.76	9.57	19 30	34 51	12 72	34 66	367,958 32	55,080 79
Trumbull .....	7.63	8.70	17 44	26 98	14 00	27 43	210,649 89	32,803 17
Tuscarawas .....	6.46	11.63	13 48	21 00	11 70	27 89	180,820 35	28,444 17
Union .....	7.80	9.60	17 75	35 81	13 27	23 74	95,610 43	15,947 29
Van Wert .....	5.88	11.38	14 70	11 94	10 75	28 04	102,427 50	17,107 42
Vinton .....	9.42	7.83	15 12	.....	13 69	31 30	33,397 57	5,068 28
Warren .....	5.75	6.33	23 10	.....	19 39	31 56	110,327 62	21,288 83
Washington .....	8.53	9.45	12 75	25 00	14 10	16 89	160,236 12	25,918 97
Wayne .....	3.69	9.02	22 14	13 17	21 23	26 82	117,812 94	30,665 03
Williams .....	6.10	13.30	14 68	.....	8 86	27 27	88,428 92	13,645 66
Wood .....	5.84	11.03	16 52	27 93	15 21	30 35	191,039 62	35,962 70
Wyandot .....	3.87	7.76	13 61	.....	10 67	24 08	63,890 59	17,817 30
Average .....	6.23	8.92	Totals.....				\$16,102,662 40	\$2,920,445 92

### Growth of High Schools.

There is another phase of this question that must not be overlooked. The steady and rapid growth of the high-school sentiment in Ohio furnishes one of the most striking chapters in our educational history, and yet no provision whatever has been made by the State to take care of this new phase in our educational problem. We say *new* phase, because our present system of State support of schools originated when there were few high schools in the state and no considerable high school sentiment. In 1850 there were only three high schools in Ohio; in 1889, or 39 years later, there were nearly 300, and Henry Howe, in the last edition (1889) of his "Historical Collections," comments on this remarkable growth. But in 1906, only 17 years later, we had 903 high schools in which were enrolled nearly 65,000 students, and from which we had graduated a little more than 100,000 young men and young women. These schools, in 1905, required 2478 teachers, 341 buildings given exclusively to high school uses, valued at \$7,505,143, and the whole costing about \$2,000,000 to maintain for the year, not counting the relative addition of cost chargeable to supervision and contingent expenses. There are no statistics available to show exactly what high school education costs in Ohio, but the tuition cost alone is \$21.50 per pupil enrolled. (This was the cost in

1903, but statistics for later years are not available.) This means that it probably cost the people of the State in 1906 about \$1,397,500 for high school tuition purposes alone. This is an element in the problem that has entered since our present system was established in 1853, when a State levy of  $1\frac{1}{2}$  mills was made. This was practically all for elementary schools. As shown in a succeeding paragraph of this report, this levy has been gradually reduced since 1853 until it is now only 1 mill for both elementary and high school instruction. Few great states are doing so little in the way of State aid to high schools. California levies  $1\frac{1}{2}$  cents on every \$100 for aid to high schools alone. This levy in Ohio would give the high schools about \$330,000 a year, whereas they now receive only their pro rata distribution on the basis of the total school enumeration.

### Unpopularity of a Direct Tax.

Another phase of the apparent prejudice against larger State aid to education arises from the fact that all the money given to the public schools through the machinery of the State government, and two-thirds of all given to the universities and normal schools, is raised by direct taxation on every man's property, while the millions of dollars expended on our penal, reformatory, charitable, and eleemosynary institutions and for the various departments of state government is raised by indirect methods, and the taxpayer does not object. The taxpayer is the sovereign to be reckoned with in this matter. In other words, we raised, in 1905, \$2,853,252.32 by a direct tax, and \$6,307,271.31 by indirect taxes—licenses, fees, excise taxes, etc., and for 1907 this amount is about \$8,000,000. The taxpayer sees the assessment of 1.345 mill and is reminded of it twice a year when he pays his taxes, and he is told, and often prejudiced by the telling, that *all* the State tax goes for schools and colleges. He somehow thinks he is not helping to pay the \$8,000,000 raised in other ways. Wonder then who does pay it? Suppose it is the \$3,000,000 the General Revenue Fund of the State receives as liquor license. Does he pay any of it? If he drinks, yes, and if he doesn't drink, the answer is yes still. If he drinks he simply pays his share of the \$1000 saloon tax—the *proprietor* does not pay it. *He* must make just as much out of his business as he did when the license was but \$350. But if this taxpayer drinks, he says it is nobody's business if he does contribute more to the revenue of the State than he pays for the education of his own children. But suppose the taxpayer does not *drink*—then what? He still pays *more* than his share of the license, because the grocer, the butcher, the baker must collect from *him* what the frequenter of the dram-shop fails to pay for *his* groceries, meats, bread, etc. Then this taxpayer who thinks he does not pay the license, must help maintain the courts, the penal institutions, the alms-houses, and the asylums made necessary largely



through the curse of drink. During 1905 he and other taxpayers paid out \$661,887.32 to maintain the penitentiary at Columbus and the reformatory at Mansfield and for the conviction and transportation of convicts to these prisons—two-thirds of a million for this alone. Besides, he contributed to the State through his life insurance, fire insurance, street car fare, electric lights, gas, fuel, and in a score of other ways—but he didn't know it, so he didn't mind it.

### **Support of Federal Government.**

But this same taxpayer contributes even more to the support of the national government than to the State government, but he doesn't know it and so has no objection to offer. The cost of running the federal government in 1906 was \$890,000,000 and the appropriations for 1907 exceed a billion dollars. This means that every man, woman, and child virtually pays \$10 each to the support of the federal government, which is an average of about \$50 a year per family. Then who pays the bills? Certainly not the people of Germany, France, and England, and other import countries. They have bills of their own to pay. Besides, if they were paying our bills we would be paying theirs. But this indirect tax is paid chiefly by those who choose to pay it, through the use of some real or fancied luxury or comfort or necessity. Nobody duns them for it. Taxes must be paid at stated times and are never popular. For this and other reasons our State tax is becoming more and more unpopular. As fast as the State has found other means of raising revenues the State tax has been reduced, and many people in Ohio think the time has come to abolish it entirely. Prior to 1902 it was 2.89 mills; in that year it was reduced to 1.35 mills, the legislature having cut off the entire levy for the General Revenue Fund, leaving 1.35 mills for educational purposes. In 1906 this was further reduced to 1.345 mills, and the present legislature, it is claimed, will discontinue it entirely.

### **Compared With Other States.**

Let us look the proposition squarely in the face. The direct tax is unpopular. Most states have found other means for raising revenues for public purposes. New York state has enacted general revenue laws that produce \$35,000,000 a year. Ohio's general revenue laws now produce about \$8,000,000 exclusive of the mill tax. Only fourteen states and territories now use the direct levy for the whole or partial support of their institutions engaged in higher education—Arizona, California, Colorado, Indiana, Kentucky, Michigan, Minnesota, Nevada, New Mexico, North Dakota, Ohio, Oklahoma, Oregon and Wisconsin. Only half of these states may be said to be resourceful and able to carry a heavy budget. But with the common schools it is different. It will be seen in the list below that twenty-two states make a direct levy for public schools.

The following is a brief summary of the law in each State on the subject of State support for public schools:

*Arkansas* levies a poll tax of \$1 and a State school levy not to exceed two mills.

*California* levies .15 mill for State aid to high schools. Makes a direct appropriation of \$500 per teacher for the entire State on the basis of seventy enumerated pupils as the maximum and \$6 per enumerated pupil as the minimum.

*Colorado* levies no State tax for common schools, but levies 1 1-15 mills for the higher education and compels counties to levy not less than two mills. District levies must not exceed fifteen mills.

*Connecticut* distributes a permanent school fund, part of it arising from the sale of the Western Reserve in Ohio; apportions \$1.50 per enumerated pupil; and gives a direct appropriation which, added to local levies, will equal \$25.00 for every pupil in actual attendance, in towns having a valuation of less than \$500,000. The State aid goes for teachers' wages only.

*Delaware* furnishes all the money to run the schools direct from the general revenue fund, except \$100 for each district, which must be raised by direct taxation.

*Georgia* levies a poll tax, and gives to the public schools all tax on the sale of liquors and the dividends on State banks and the Georgia railroad, besides the income from a score of other sources. There is no county or local tax, except on a two-thirds vote of electors to fix the tax, which shall not exceed one-fourth of 1%.

*Illinois* levies two mills and distributes the interest on a permanent fund. Local levies may reach five cents on the dollar, or fifty mills, including the State tax.

*Indiana* distributes the income on a permanent fund; levies 1.1 mills and a poll tax of fifty cents.

*Iowa* does not levy a mill tax but distributes that income on a permanent fund.

*Kansas* makes no levy but has a perpetual school fund which is distributed on the basis of the enumeration.

*Kentucky* distributes a permanent fund and makes a State levy of 2.2 mills.

*Louisiana* levies 1.25 mills and a poll tax of \$1 to \$1.50.

*Maine* levies one mill on all taxable property and also distributes 6% on the permanent fund on the basis of enumeration.

*Maryland* levies one mill, one-half of which shall be withheld if the schools of a district are kept open less than seven and one-half months.

*Massachusetts* distributes annually the income on a permanent fund of \$5,000,000; appropriates \$500 to each school district whose valuation

is less than \$500,000; \$300 to each district whose valuation is between \$500,000 and \$1,000,000; \$150 if the valuation is from \$1,000,000 to \$2,000,000; \$75 if over \$2,000,000. Districts of less than \$500,000 valuation may have an additional \$75 by levying eighteen mills.

*Michigan* distributes income on permanent funds on basis of enumeration.

*Minnesota* levies one mill, distributes income on permanent fund, and gives \$400 a year to each free high school.

*Mississippi* levies a poll tax and makes a variable direct appropriation and requires a minimum of four months of school.

*Missouri* makes no State levy but apportions a permanent fund.

*Montana* apportions the interest on an irreducible school fund, but makes no levy.

*Nebraska* levies one and one-half mills and distributes a general fund arising from several sources.

*New Hampshire* apportions on basis of school census all taxes collected upon banking, trust, building, loan, and other corporations, but levies no direct tax for this purpose.

*New Jersey* gives 2.75 mills on direct tax and by appropriation.

*New York* makes a direct tax fixed from year to year by the legislature and also has a permanent fund of about \$9,000,000.

*North Carolina* has a poll tax and 1.8 mill direct levy.

*North Dakota* has no State levy.

*Ohio* levies one mill and distributes the income on an irreducible debt of less than \$5,000,000.

*Oklahoma* will have a State levy of two mills as a minimum, with minimum county and local levies, bringing the total minimum up to ten mills.

*Oregon* has no State tax but requires a county tax equal to \$6.00 per pupil as a minimum.

*Rhode Island* apportions a minimum of \$100 to each school district.

*South Carolina* has no State tax but requires a county tax of three mills.

*South Dakota* makes no State levy but requires a county poll tax of \$1 and a county levy of two mills.

*Tennessee* levies 1½ mills and a poll tax of \$1.

*Texas* levies two mills, raises a poll tax of \$1, and apportions one-fourth of all "State occupation taxes."

*Utah* levies no State tax.

*Vermont* levies 1¼ mills and apportions State funds.

*Virginia* levies from one to five mills, levies a poll tax, and apportions certain State funds.

*Washington* levies a State tax sufficient to produce \$10.00 for each child enumerated, but the maximum of such tax shall be five mills.

*Wisconsin* distributes \$100,000 a year direct to high schools and fixes local levies to range from ten mills to twenty mills.

It will be seen that it is the general custom to levy a State tax, either direct, to be paid into the State treasury, or to compel counties to collect such a tax, whose amount is fixed by the State. It will also be noticed that Ohio's aid to the public schools is much lower than that of her sister States of the north.

**Unpopularity of a State Tax.** It has been argued that the State levy should be discontinued because the valuation of property in the several counties is so unequal, that is, the percentage the valuation bears to the market value, that many communities pay less to the State than their share and many others pay more than their share. It is further claimed that the tendency is to reduce the valuation because of the State tax. It is also claimed that the reason so many people falsify their returns to the assessor is because they are opposed to the State tax and do not want so much of their taxes to go into the State treasury. We do not *know* that people would advance the valuation of their property if the State tax were removed; we do not *know* that people would be more honest if they were not required to pay a State tax. Besides, as we have shown, only a little more than \$213,000 is paid into the State Common School Fund in this way that is not paid back to the same counties on whom it is assessed. Of course with the University and Normal Fund of \$475,000 it is different, because we could not expect to have a State University or a Normal School in each county.

After all, is there so much to fear from the State levy? The writer admits that it has imperfections and believes that our present system could be much improved upon. He is willing to see the State tax abolished, but feels that we should be exceedingly careful in choosing a substitute. The fact still remains that our schools *must* have more money. How to raise more money for education without making the schools a burden to the people is the unsolved problem.

**Do the Schools Need** more money? Should the State give more extensive aid to the schools? The present method of taxing the property of the State one mill for the public schools is an old one, and if we have not outgrown the *method* we certainly have outgrown the *rate*. In 1825 the legislature authorized a county levy of one-half mill to be distributed throughout the county on the basis of enumeration, to supplement the local levies. In 1829, this tax was made three-fourths mill; in 1831, county commissioners were authorized to add still another one-fourth mill, making it one mill. In 1839, it was made two mills. In 1847 it was reduced to two-fifths mill.

In 1848, however, the commissioners were authorized to levy one mill. In 1851 the law was made to read, "not less than one mill." The whole system of county tax for schools was abolished in 1853, when the State legislature created the "State Common School Fund" and made the levy  $1\frac{1}{2}$  mills. In 1862 it was reduced to 1.4 mills, and from 1863 to 1871 it was 1.3 mills. From 1872 to 1902 it was 1 mill; in 1902 and 1903 it was .95 mill, and since 1904 it has been one mill again.

**Decreasing State Support.** It will be seen that the present levy of one mill is *less than the average* levies made in Ohio since the first law on the subject was passed in 1825. It has practically remained unchanged at one mill since 1872, except one reduction for two years. Since 1853, or for 54 years, the *average* levy has been 1 2-15 mills. *During all this time no direct appropriations have been made by the state for the aid of public schools.* We are therefore doing less as a state for the schools than we did prior to 1872. Our record in this respect will not bear very close inspection, nor will a comparison with the record of other states result in our favor. During the whole of the Civil War period and until the panic of 1872-73, we paid more than we are paying now, during the most prosperous period in the history of this country. But that is not all: during the whole of this period and up to 1902, we paid a large State tax for other purposes. The following table will show the amounts paid by the people through state taxation from 1896 to 1905 inclusive, a period of ten years, together with valuation of taxable property:

TABLE V—VALUATION AND TAXATION IN OHIO

Years.	Total Assessed Valuation.	State Tax Raised.	Total Tax, State and Local.
1896 .....	\$1,741,028,437	\$4,942,533 28	\$40,638,200 74
1897 .....	1,748,008,639	4,962,337 38	40,721,769 85
1898 .....	1,760,257,443	4,997,107 86	41,645,204 71
1899 .....	1,786,559,069	5,071,800 31	42,936,645 37
1900 .....	1,834,053,228	5,316,623 01	45,008,126 35
1901 .....	1,868,280,000	5,686,248 93	47,980,509 16
1902 .....	1,990,885,388	2,687,252 95	47,658,208 89
1903 .....	2,070,228,989	2,794,366 27	51,570,457 68
1904 .....	2,113,806,168	2,853,252 32	53,670,052 46
1905 .....	2,163,601,593	2,920,455 92	56,317,763 43

REMARKS.—It will be noticed that the tax raised in 1905 by State levy was less than it had been any year since 1857, or about 50 years, except the years 1902, 1903, and 1904, since the rate was reduced in 1902. It will be noticed also that the State tax in 1902 was \$3,000,000 less than for the preceding year, but that the total raised by the people by direct taxation was almost unchanged. In the 10 years shown in the table the valuation increased 24%—that is, the assessed valuation, not the real wealth, which has increased much more rapidly. The Federal Census statistics for 1904 show that Ohio had a property valuation of \$5,946,969,446, instead of \$2,113,806, the amount shown by the duplicate of the State. This six billion dollars of wealth in 1904 does not include franchise values. Add these and the sum would doubtless exceed eight billion dollars. It should also be noticed that, while the assessed valuation increased but 24% in 10 years, the total amount of taxes, State and local, increased 40% in the same time.

But a report issued by the federal government showing the actual valuation of property for 1904 credits Ohio with \$6,000,000,000 instead

of \$2,000,000,000. This six billion dollars does not include franchise values. Adding these, the total property valuation in Ohio is at least \$8,000,000,000. Let it be noted that local communities in Ohio have usually been alert to the needs of their schools and citizens have usually contributed liberally to the support of schools where once public opinion has been properly reached. But the State's record for the past thirty-five years is nothing to be proud of.

**New Demands.** During the past quarter of a century the schools have made great advances against rather discouraging conditions. The schools have had a constant growth. Occasionally they are severely criticised, but each successive charge of inefficiency has been followed by further demands upon them. Schools have been greatly increased in number; we demand better and more expensive school buildings than formerly; our new type of school requires more apparatus and better equipment; we are constantly extending and widening and "enriching" the course of study; we have extended the length of the school year; we are demanding still higher qualifications of the teacher, and this demand must be met with larger demands for money to pay trained teachers; and the secondary school has grown upon us most astonishingly. All these things call for more money. The people usually respond to these calls to the extent of their ability as they see it, but the revenues for the schools have not kept pace with the growth and the efficiency of the schools. A study of the following exhibit will be convincing on this point:

**Increased Cost of Living.** When the increased cost of living and the steady advances in wages in almost all other occupations are considered in connection with the above, the following significant facts are brought to light:

The United States government, through the Department of Commerce and Labor, recently issued a report containing a study of the question of the cost of living in connection with the average wages and salaries of people in this country for the sixteen years ending December, 1905. The report says that *wholesale* prices, considering all commodities, reached a higher point in 1905 than at any other time in the sixteen years covered by the report. The average of all commodities—food, clothing, shelter, and the 258 subdivisions of these—was 15.9% higher in 1905 than the average for the ten years from 1890 to 1900; 29.2% higher than the lowest average of 1897, and 2.6% higher than for 1904. Farm products show an average increase of 58.6% from 1895 to 1905, ten years; food, 29.7% higher in the same time; clothing, 22.9% higher; fuel and lighting, 39.4%, etc. In December, 1905, the prices averaged 19.9% higher than the *average* for the ten years ending 1900, and 33.7%

higher than the average in 1897—an average gain of 33.7% in eight years.\*

These are plain facts and should cause us to pause and reflect. While we talk about our great prosperity, we must analyze the facts to see if this prosperity comes with equalized blessings upon the people who create our growing wealth.

### **Common Labor**

#### **Keeps Pace.**

Wages must keep pace at least with the cost of living. In almost any Ohio city it will be found that wages have advanced from 25% to 60% in the sixteen years covered by this government report. In Columbus, for example, an investigation shows that from 1896 to 1906 stonemasons have advanced from \$2.50 per day to \$4.00; carpenters, from \$2.30 to \$3.20; moulders, from \$2.25 to \$2.85; compositors, from \$2.37 to \$3.23; pressmen, from \$1.90 to \$2.75; hod carriers, from \$2.00 to \$2.50; bricklayers, from \$3.20 to \$4.80; plasterers, from \$2.50 to \$4.00; plumbers, from \$2.50 to \$3.50, etc., through the list. But the public school teachers throughout the State have not had their salaries increased as much as the lowest advance in the above list. In addition to the above advances in daily wages, in most cases the day has been shortened—fewer hours are required for a day's work.

The writer has endeavored to show by assembling facts of undoubted reliability that our school revenues are inadequate to secure the best results, and that present economic conditions demand a readjustment of the sources of revenue. Let us now see if the people are really able to afford anything better.

### **Material Prosperity.**

It is true that both our population and our wealth have undergone some wide fluctuations within the past half century, but for the past thirteen years the prosperity of the entire country has made unprecedented advances. The country was never so prosperous in a material sense as now. We have abundance of wealth to tax if we only had some equitable and satisfactory way to levy upon it. In Ohio our tax system is so unsatisfactory that the more prosperous the state becomes the greater the dissatisfaction with our tax system, because at present those of limited or moderate means and those who own tangible property must either bear the greatest burden of all, or perjure themselves in an attempt to get justice. A few statistics here will not be out of place. It has already been shown that Ohio has today

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\*[Since this report was written for the Ohio School Revenue Commission, the same Department has issued another report covering the 17 years ending December, 1906, and the conditions are still worse, so far as cost of living is concerned, WITH DECEMBER, 1906, SHOWING THE HIGHEST FIGURES IN THE 17 YEARS, and a gain in every item for the year except drugs and chemicals and one-half of one per cent. reduction in the cost of farm products, which still remained 58.1% higher than 17 years ago. The average increase in the 258 articles of consumption, covering the necessities of all kinds, was 36.5% in the 17 years, and 22.4% higher than the average for the 10 years, 1890-1900. This means that it requires \$1.37 today to buy what \$1.00 would buy in 1890. A salary of \$40 a month in 1890 would now have to be \$54.80 per month; and also, let it not be forgotten, a levy of 1 mill for schools in 1890 would have to be 1.37 mills today to go as far in the matter of actual cost.]

a wealth of \$8,000,000,000 and is receiving taxes only on a little more than one-fourth of that amount. In 1905 our tax duplicate showed \$60,000,000 in money, the total for the State, while the bank deposits alone at the same time showed \$400,000,000 or nearly seven times as much. The same year we listed \$80,000,000 in mortgages and credits, but we had \$500,000,000 in mortgages on record. In 1905 the manufacturers of Ohio returned \$5,000,000 less than twenty-five years before, and the merchants returned \$11,000,000 less in stock than 1875. In 1862, Hamilton county returned \$67,000,000 in personal property for taxation but in 1905, with several times the population and with the greatest prosperity the city of Cincinnati ever knew, the people returned only \$55,000,000 in personal property, an apparent loss of \$12,000,000 in 43 years. One could go through the 1905 Report of the Auditor of State and multiply these glaring absurdities and false representations. A study of the bank clearings, shippers' reports, exports and imports, farm values, railroad business, and of all public service corporations leads us to the same place—a tremendous balance on the side of profits. We are proud of this marvelous advance in the business of the State, but we feel that in this mad rush for accumulated wealth we are prone to neglect the cause of education.

A mere glance at some figures touching the general prosperity of the country at large will show us that Ohio is only sharing in a prosperity which is as wide as the continent itself.

**Farm Values.** Between 1900 and 1907, farm property in the United States increased from \$20,400,000,000 to \$28,000,000,000, a gain of \$7,600,000,000 in seven years, or over a billion dollars' gain each year. One can hardly realize what this means. If all the farms in this country were owned equally by 28,000 persons, each one would be a millionaire. The total capitalization of all the national banks in the United States is \$808,000,000. The farmers could buy up all these banks with merely the *gain* in their farm values in a *single year* and have \$278,000,000 left, an amount in itself larger than the whole expenditure for public education in the U. S. in one year. In other words, the *profits* in farm values in a single year exceed the total capitalization of the national banks in 100 years by 35%. The total capitalization of all the railroads in the United States, requiring 75 years to build up, is \$12,500,000,000. This *gain* by the farming interests in the past seven years equals 60% of the total capitalization of all the railroads in this country. The farmers could use merely the *gain* on their farm values in *ten years* and buy every railroad in the country at par value and pay cash for them. The total value of the farm products in 1905 was \$7,000,000,000 or \$609 to each man, woman, and child engaged in agriculture (11,500,000 per-



sons in all.) The value of the farm products in 1905 was more than three times as great as in 1880, although the number of persons engaged in agriculture increased in the same time but 49%, while the value of the products increased over 300%, *or six times as fast as the farm population.*

The growth of railroads, manufactures, mineral production, etc., is only a repetition of this marvelous story. *No, we are not poor; we are almost too rich to safe-guard the moral, the intellectual, and the spiritual wants of the race.*

*But the schools deserve* much of the credit for this increased prosperity through a knowledge of scientific agriculture, scientific manufacture, better methods of transportation, preservation of food products, and many other advances due to the influence of higher education.

**Bonded** If we have not proven by this time that we are abundantly  
**Indebtedness.** able to provide ample revenues for public education, we might take a look at the astonishing record the savings banks have made the past fifteen years. Or, an examination of the tendency of municipalities to bond themselves for the erection of school buildings may even be cited to prove the same point. In 1880, we spent on public schools of Ohio, \$7,679,329.76; in 1890, \$11,407,499.24; in 1900, \$14,266,973.28; in 1905, \$19,017,339.12. But the bulk of this steady increase is chargeable to the increased expenditures for school buildings, rather than for the teaching force, or to the increase in population. We are building finer school houses than a decade ago, and are equipping many of them elaborately. Perhaps we have not expended too much in this direction, but the salaries paid teachers have certainly not kept pace with the outward show we have made in education. The essential element in every school is the teacher at the desk. If our many magnificent school buildings have been obtained at the expense of the quality of the instruction or the price paid for the instruction, we have robbed the children of their rightful heritage. If we have, in order to show to strangers and newcomers our material prosperity, so bonded the future to build these splendid structures, that our children's children will still hear the clanking of the bonds, we have simply declined to pay our own debts because our children have no voice in the matter. Better place in every school room a trained, educated, and cultured teacher, who possesses genuine teaching power and whose salary we would not be ashamed to mention, than to adorn our school grounds with expensive structures to be paid for in bonds on which the interest will exceed the principal before paid. This may be the way to make money for bankers and brokers, but it is doubtful if it is the way to provide a legacy for our children.

The above and hundreds of other significant facts ought to convince any fair-minded thinker of our *ability* to pay—our ability to make ample financial provision for educational opportunities for all our people. That we do not do so, is also as evident from the facts. But granted we are able to have everything we need in the way of revenues and facilities for ideal teaching and the attendant results, and granted further that the State is now determined to discontinue our present method of state encouragement of education, to inaugurate a newer and better system, what shall it be?

### **Several Plans.**

Several plans have been somewhat timidly suggested. One plan contemplates the discontinuation of the \$3,000,000 a year raised by the 1.345 mill levy and the substitution of a direct appropriation from the treasury. However, if this plan were adopted, it is quite evident that within the course of a few years additional sources of our general revenue would need to be found and tapped. Our large cash balance now in the treasury, \$5,456,473.23 on April 6, 1907, (and with no State debt whatever), would last less than two years without other unfound means of augmenting the General Revenue Fund. Doubtless these new sources will be found. There are many types of indirect revenues that have been found by other states that have not been tried in Ohio.

### **A Permanent School Fund.**

Granted that we shall find these new sources of revenues; is it wise to leave the cause of public education to the fluctuations of public opinion and tie it on as an issue in every political campaign? The founders of the State were wiser than that, and when they gave as a perpetual grant section 16 in every township for the purpose of public education they realized that the matter was too important to be placed on a footing subject to the whims and caprices of the tide of political fortunes. If their will and testament had been faithfully administered by their administrators-in-trust, the schools today would have an asset much larger than they are ever likely to have. Take Texas for an example of the wisdom displayed in providing for the future. That State has a permanent school fund, due to the sale and lease of school lands, amounting to \$49,046,000, with 7,000,000 acres of school lands still belonging to the State and unleased. South Dakota comes next in the size of her permanent school fund, amounting to \$22,064,000; Illinois with \$17,429,000; Minnesota with \$16,000,000; Indiana with \$10,637,000; Kansas with \$8,600,000; Ohio with less than \$5,000,000.

### **Bonding the Future.**

So much to show that Ohio has suffered through lax legislative provision for future generations in the matter of public education. Add to this meager provision for the future the fact that our tendency now is to bond the future to

pay for the expensive school structures of the present, and we are brought face to face with a condition that should cause us to pause and reflect. We commend ourselves for increasing our school expenditures from \$7,679,329 in 1880 to \$11,407,499 in 1890, and to \$14,266,973 in 1900, and \$19,000,000 in 1905. But these figures are misleading. Millions of dollars of this expenditure represents merely borrowed money—the sale of bonds, and the interest on bonds. If a community raises \$100,000 by a bond sale, it must be remembered that the tax-payers who voted it *have not paid that money nor made it*—they simply promise that their children shall pay it. We are selling too many bonds in a time of prosperity to be paid for in a time of possible adversity. It would be much wiser to increase the present tax rate so as to raise a larger building fund and pay for our school houses when we build them, just as we pay for our homes when we build them. A wise business man does not create a perpetual leak in his net profits by paying such heavy interest rates for such a long period that his business block will cost him more than double the contract price before it is paid for. And yet that is what the same business men would likely do if on the Board of Education. Instead of paying for our houses 20 years after we build them, we begin 20 years in advance to save the money with which to build, and so ought boards of education to follow the same plan largely. There are exceptions, of course, but our tendency is to make these exceptions the rule. An examination of the statistics on this point discloses the startling fact that Ohio, counties and corporations, owed in 1900, about \$130,000,000, or \$29 per capita, against \$16.59 in 1880, and \$19.32 in 1890.

**By All This** the writer simply means, then, that there ought to be a permanency in our school system and a feature of permanency and security in our school revenues. He feels that it is unsafe and unbusiness-like to leave such a fundamental need to the chances of biennial appropriations. Let us provide a fund, at least as permanent as the mill tax has become. We owe it to posterity and to our name as a great State to pledge permanency and security to our system of State support for schools.

**Another Suggestion** is to the effect that we create a funded debt of an amount large enough to yield \$3,000,000 a year. At 6% this would mean \$50,000,000—an irreducible debt of that amount. Our present irreducible debt is a little less than \$5,000,000, but the two would be quite different. The State is actually using the \$5,000,000—obtained the money and invested it; but with this new debt it would be different—the State would promise to pay the people, through the schools, the interest on an imaginary sum. If such a plan were adopted, better call the \$55,000,000 an endowment fund for

the schools. There's much in a name. "Endowment" sounds better than "debt."

But this plan is not feasible, for the reason that it presupposes no growth in the needs of the schools and no growth in the State's ability to pay. However, the plan is less objectionable than some that have been suggested, because succeeding legislatures *might* increase the endowment fund—a course wholly improbable.

### **The County Unit Plan.**

Another plan that seems more feasible is what may be designated as the county unit plan. Instead of having a state levy of 1.345 mills, in which the counties have no direct voice, have the legislature pass a law assessing the 88 counties the sum of \$3,000,000 in the aggregate, to be paid into the State treasury by the counties on the basis of their own county expenditures. If counties are reckless and extravagant in their local expenditures, they would then be levied upon more heavily for aid to weak schools. At present our total state and local taxes amount to \$56,109,063.43 for 1906, of which \$2,920,455.92 was raised for State purposes. The ratio is 19 to 1; that is, of every \$20 we now raise by taxation, \$1.00 goes to the State to be redistributed to the public schools and universities, while \$19 remains in the county where raised and is distributed locally—for schools, 35.6%, and for municipal, township and county expenses, 64.4%. To make the workings of this county unit plan still plainer, let it be noted that for every dollar the county, township, or municipality now raises by taxation, 5 cents goes to the State for redistribution to the school. Of this total of fifty-six millions raised by taxation, only \$13,465,487.83 was raised by county taxation. The \$3,000,000 to be raised under the new plan above proposed would be paid into the State treasury in proportion to the amounts raised by the county for their own *county* expenses. If a county spend more money this year for bridges, it would contribute relatively more to the schools because of the increased expenditure for bridges.

### **Include**

### **Municipalities.**

This plan would be further improved if it also included all municipalities as taxing units, so that the same sum raised for the State would be more largely shared by the wealthy centers better able to pay it. It would be manifestly unfair to excuse municipalities from sharing in the aid to be given to communities financially unable to maintain good schools. In most instances it will be found that the wealth of the municipalities is due to the resources of the surrounding country, and the large valuation of property in the municipality is often due to a considerable extent to the fact that the farmer or mine owner has moved to the municipality, taken his money with him but of course left his land or mine behind him. The *source of wealth* cannot be removed, but the *accu-*

*mulated wealth* can be. The property a man has, ought, by right, to be taxed where it is, not necessarily where its owner is. We conclude, therefore, that in this county-unit plan that the wealth in all municipalities ought to be levied upon to aid in maintaining good schools in even the most uninviting township in that county. Likewise ought the State in the same way come to the assistance of *counties* as units, in bringing up the schools in those counties to such a standard as the State has a right to demand of every community. The State says to a father, "You must send your boy to school." If the father replies that he cannot afford it—cannot buy books and clothing for the boy—the State says, "That makes no difference—the State will supply these things, and food also if necessary, for we must have an educated citizenship. It is the State's law of self-perpetuation."

**Under** the county commissioners would be authorized to raise  
**This Plan,** their State quota by levying a tax, which might vary from year to year. This plan has the merit of throwing the responsibility of property valuation upon the counties as units, and by this plan the people would feel a more direct responsibility and would watch their own county expenditures more closely.

**County** Another plan, now in successful operation in one of the  
**Tax Plan.** Southern States may be called the county-tax plan, rather than the county-unit plan. Each county is required to levy a uniform rate, such as our present levy of 1 mill levied by the State. The amount thus raised is redistributed to all the school districts *in that county* on the basis of school enumeration. This gives the weaker districts in the county the bulk of the money so raised. The tax is paid to the county treasurer and is redistributed by him. If, for example, a county had a railroad running through one township, that railroad tax would, under *our* laws, go to that township. This makes the valuation in that township high enough to enable the people to run their schools on a low levy. But if this *county* tax be levied upon the railroad property to be redistributed over the entire county on some equitable basis, all the weak districts in that county would profit by the distribution. If the county contained a large city with great wealth—and that wealth was doubtless not made *in* the city, by and of itself—this wealth would contribute to raise the standard of scholarship and culture and citizenship in every poor township in the county.

This plan would reduce the number of weak districts in the State to a minimum and there would not be many schools that could not be well cared for by their own counties, provided the minimum county tax be as much as 2 mills. Those that would still need aid would be situated in counties whose duplicates are low, and to these coun-

ties the State ought to extend an outstretched and well-filled hand. The principle of State aid to such communities must surely come in Ohio if we are to maintain our dignity as a great American State and maintain also a high standard of citizenship.

**A Percentage  
Basis.**

There is one more plan the writer desires to submit. A careful study of the history of popular education and a careful analysis of the statistics bearing upon the current status of education in the several states of the Union will show us a somewhat steady ratio between the cost of public schools and the legitimate expenditures of the states to maintain all other public institutions and the several departments of State government. We have already shown that in Ohio 34% of all the money now expended annually by the State goes to the public schools.

The following exhibits the ratio of school expenditures in twenty leading states on a per capita basis, together with an exhibit showing the relation between local and state expenditures for schools:

TABLE VI—RELATIVE COST OF PUBLIC SCHOOLS

States.	From taxation				From all other sources, State and local.	Total revenues, excluding bond sales.	Per cent. of revenue.				Per cent. of total devoted to—				Number of teachers, 1904.		Per cent. of male teachers.					
	From State taxes, 1904.		From local taxes, 1904.				Total from taxation, 1904.		From permanent funds.	From State funds.	From local taxes.	From other sources.	Total school expenditures, 1904.	Expenditures per capita.	Sites and buildings.	Salaries.		All other purposes.	Male.	Female.	Total.	
	Income of permanent school lands, 1904, and rent of school lands and rent of school																					
Massachusetts .....	\$183,694	\$193,225	\$15,954,900	\$15,988,025	\$264,949	\$16,488,698	\$264,949	1.12	10.88	81	96.46	1.61	8.87	\$16,486,688	85.42	19.8	58.0	22.2	1,267	18,096	14,299	96%
Connecticut .....	144,874	289,151	2,894,412	3,183,563	324,632	3,508,195	324,632	3.84	10.88	76.71	8.87	26.52	8.87	3,750,280	3.99	27.6	60.4	20.6	400	4,043	4,443	97%
New York .....	52,611	4,239,776	30,686,329	34,926,105	12,635,064	47,561,167	12,635,064	.11	8.94	64.73	26.52	19.80	19.80	43,750,275	3.88	27.6	57.5	34.9	4,909	34,916	39,825	127%
Pennsylvania .....	54,226	9,446,176	17,949,180	27,395,355	5,774,565	33,169,920	5,774,565	2.54	18.67	61.53	19.80	3.06	3.06	2,137,565	3.88	19.8	48.8	30.4	8,243	23,206	31,443	267%
Virginia .....	1,068,761	1,068,542	1,068,542	2,097,084	65,365	2,162,449	65,365	22.46	47.20	47.20	14.82	14.82	14.82	2,137,565	1.84	10.0	78.5	11.9	2,377	6,667	9,044	287%
Texas .....	1,862,012	2,021,600	1,411,960	3,433,560	893,622	4,327,182	893,622	1.38	38.35	23.77	3.76	3.76	3.76	15,802,622	3.63	7.5	66.8	25.7	7,024	9,626	16,650	425%
Ohio .....	246,455	1,838,228	14,707,144	16,545,362	1,027,065	17,572,427	1,027,065	6.50	17.63	69.52	5.76	5.76	5.76	9,363,460	3.54	14.2	74.4	11.4	9,560	17,090	26,651	355%
Indiana .....	625,851	1,698,869	6,698,362	8,397,231	611,609	9,008,840	611,609	3.98	17.72	70.22	8.08	8.08	8.08	21,732,751	4.18	19.0	58.8	22.2	6,504	27,100	33,604	245%
Illinois .....	840,259	1,572,165	6,223,280	7,800,443	717,054	8,517,497	717,054	4.02	14.43	70.22	12.91	12.91	12.91	7,885,060	3.55	17.3	62.1	24.1	2,795	13,879	16,674	16%
Michigan .....	852,798	1,525,067	6,223,280	7,800,443	717,054	8,517,497	717,054	2.62	15.36	69.11	12.91	12.91	12.91	10,696,693	4.53	31.1	61.4	18.1	2,053	11,492	13,515	15%
Wisconsin .....	1,231,695	5,542,037	5,288,259	10,829,296	1,085,078	11,914,375	1,085,078	16.23	7.45	63.84	12.48	12.48	12.48	8,073,323	3.55	20.5	61.4	29.6	1,763	10,850	12,619	14%
Minnesota .....	1,344,150	617,450	1,104,776	2,451,232	1,034,182	3,485,418	1,034,182	2.02	11.87	74.46	6.22	6.22	6.22	10,696,693	4.53	31.1	61.1	29.6	3,733	25,584	28,317	12%
Iowa .....	214,525	1,046,037	9,816,776	10,862,803	572,154	11,438,957	572,154	7.95	11.37	74.46	6.22	6.22	6.22	9,878,198	3.01	25.6	57.1	17.3	5,447	11,476	16,923	32%
Missouri .....	732,152	1,624,337	6,853,512	8,477,849	1,624,337	10,102,186	1,624,337	15.19	7.01	77.80	15.19	15.19	15.19	2,336,346	5.25	24.3	50.8	24.9	1,162	3,682	4,844	23%
North Dakota .....	317,020	1,662,135	1,662,135	3,324,270	102,458	3,426,728	102,458	15.19	7.01	77.80	15.19	15.19	15.19	2,336,346	5.25	24.3	50.8	24.9	1,162	3,682	4,844	23%
South Dakota .....	420,472	202,662	3,252,332	3,454,994	978,154	4,433,146	978,154	10.06	4.11	65.98	19.85	19.85	19.85	4,774,146	4.47	17.3	65.0	17.7	1,007	4,045	5,052	28%
Nebraska .....	496,109	3,252,332	3,252,332	6,504,664	1,905,574	8,410,238	1,905,574	8.14	.....	83.23	10.30	3.63	3.63	5,684,579	3.70	13.5	64.5	22.0	1,430	7,819	9,249	29%
Kansas .....	182,821	4,622,531	4,622,531	9,245,062	429,886	9,674,948	429,886	4.87	83.33	10.30	2.86	2.86	2.86	3,984,967	6.75	14.7	57.4	27.9	744	3,275	4,019	15%
Colorado .....	248,327	3,615,156	4,664,968	8,280,124	250,131	8,530,255	250,131	2.83	41.28	53.08	5.90	5.90	5.90	9,401,465	5.90	19.9	74.1	16.0	1,275	7,058	8,333	15%

## THE DISTRIBUTION OF SCHOOL REVENUES.

Important as is the raising of sufficient school revenues, the distribution of such revenues is even more important. Granted that we are able to "raise the money," and that we have "raised the money," the next important question is how to distribute this money so as to accomplish best the real purpose of public education.

### Relation of Wealth to Popular Education.

Taxes and all forms of public revenues are designed primarily to promote the public good. We have systems of government, local, state and national, as the machinery necessary to carry out the will of the people in this respect. Government is for the people as a whole rather than for the individual apart from his relations to the whole. The beneficent effects of popular education raise the standard of citizenship of the whole State by raising the ideals and efficiency of individuals. As a means of self perpetuation, therefore, the State must provide means for raising and maintaining such standards of efficiency as will effectually permeate the whole citizenship. The matter of popular education is not one of personal privilege. Wealth cannot rightly buy immunity from its just share of the responsibility in providing educational advantages for even the most unfortunate or improvident. Education and the consequent advances of civilization make wealth possible. But the wealth of a man in Chicago may be all produced by labor of men in Colorado, or by the mere environment of property in Wisconsin. If wealth has any particular locus, it ought to be where it is produced, rather than where its possessor happens to reside. Wealth should be levied upon wherever it is found to make better the educational advantages of those whose work and citizenship make that wealth possible. The State, then, owes to every child within its borders equal educational advantages up to a minimum standard of efficiency. A child in the poorest section of the State has as much right to this minimum of training as the child of the wealthiest man within the State's borders. The geographical distribution of wealth has no vital relation to the problems of universal education.

### Our Present System of Distribution

of the State Common School Fund in Ohio is almost the poorest that could be devised to accomplish the purpose for which it is supposed to be maintained—to equalize the burdens of taxation for school support. In brief, it is as follows: One mill is levied equally on all the listed property of the State. This amount, \$1 on every \$1,000, is paid to the county treasurer and the whole amount so collected by him is paid to the state treasurer and this collective sum is known as the State Common School Fund. Until 1906 the county treasurer retained 1% for collecting this tax. The state treasurer, on the warrant of the



state auditor, showing the total enumeration (unmarried youth between 6 and 21) in each county, pays back to each county treasurer an amount determined by multiplying \$1.70 by the number of school youth enumerated in the county. This total is then distributed among the various township, village, special and city districts in the county on the basis of the school enumeration. The rate of distribution, \$1.70 per enumerated pupil, is determined by the legislature by computing the amount of tax that will likely be raised by the levy of one mill and dividing this amount, plus any accumulated balance, by the number of school youth enumerated. This amount per enumerated pupil, \$1.70, was raised to \$1.75 for 1907, due to the fact that the valuation had increased faster than the school population. The rate fixed by the legislature is to be understood to be the minimum rate and the state auditor has the right to increase it if there is a sufficient balance to warrant such increase. For more than 30 years prior to 1904 it was \$1.50, which occasionally was advanced to \$1.55. Yet for a number of years prior to 1904 a balance was allowed to increase until it reached \$318,078. Just why, would be hard to tell, but this balance in 1904 made it possible, after a warm fight in the legislature, to advance the pro rata distribution to \$1.70, and it is not likely to fall below that again.

It will be noticed that all but \$213,000 of this \$2,163,000 thus raised in 1905, went back to the counties paying it in. There was therefore, no *State aid* in the remaining \$1,950,000.

### **But This System**

of distribution is manifestly unfair if the claim for it is, that it will help weak communities to reach the minimum of educational advantages which the State must make possible if it is impossible for the community to do so itself. For example, there is Cleveland, with a large foreign population over 14 and under 21. These people are enumerated but they are not enrolled and are not receiving instruction. In 1905 Cleveland enumerated 114,393 school youth, but the average daily attendance was only 52,102, or 45% of the enumeration. This means that Cleveland is drawing \$1.70 per pupil for 62,291 children who are not receiving daily instruction, or \$104,894.70 for children who are not being taught. If these 62,291 children were in school, it would require 1,557 more teachers at 40 pupils to the teacher and would add about \$1,600,000 to the annual cost of the schools, supposing these pupils were all enrolled in elementary schools. The city would also find it necessary to build more school houses, and have \$9,000,000 more invested in school property. This extra \$104,894.70 which Cleveland draws annually from the State Common School Fund for which the city gives the State nothing in return to these 62,291 children, raises the average received per pupil actually in daily attendance to \$3.73. But take any

town or city in which the average daily attendance is higher and quite a different result will be obtained. There is Painesville, not far from Cleveland. The enumeration in 1905 was 1,371 and the average daily attendance was 932, or 68%. Painesville received \$1.70 per pupil enumerated, or \$2.50 per pupil actually taught, against \$3.73 per pupil actually taught in Cleveland. This discrimination of \$1.23 per pupil actually taught gives Cleveland \$64,085.46 more than the city would be entitled to on the basis the State is aiding Painesville. In Cincinnati the amount the city receives from the State per pupil actually taught is \$6.51, or \$137,683.35 more than that city would be entitled to on the Painesville basis.

**Discrimination  
Against  
Villages  
and Rural  
Communities.**

When we take the cases of the smaller town and the rural communities the discrimination is still greater. The State Common School Fund was originally provided for in 1853 with the thought that it would equalize the burdens of taxation, but investigation clearly and conclusively shows that the system extends the greatest favors to the populous centers where there is always more wealth per capita, and consequently, where the people are better able to help themselves or make ample provision for their schools without State aid. Here, for example, is Portsmouth, Ohio, on the opposite side of the State. The enumeration for 1905 was 6,837 and the average daily attendance was 2,812, or only 41% of the enumeration. The city is drawing money from the State Common School Fund for the 4,025 children of school age not in average daily attendance, at \$1.70 each, or \$6,842.50—enough to pay 13 teachers \$525 each. The amount Portsmouth received from the State was really not \$1.70 per pupil, but \$4.13 per pupil actually taught. Instead of encouraging communities to provide educational opportunities for all the youth, such a law encourages a community to enumerate as many youth as possible and enroll as few as possible—encourages the non-enforcement of the compulsory attendance law. Of course, it is well understood by all that a large percentage of the youth not enrolled are beyond the reach of the compulsory attendance law. But the contention of the writer is that the present method of the distribution of the State Common School Fund is inequitable, unfair, and lacks the essential of giving an educational incentive to local communities. No premium is placed upon the universal education of the people, but rather upon the lowest average enrollment and attendance. It is quite well understood, too, that many cities having a low percentage in actual attendance, have many enrolled in private schools. But such communities ought not to be given such State aid or share in the distribution of the State funds as will actually encourage those communities to foster other than the public schools *with State funds. A city or community*

should not receive money for the education of children whom it is not educating. This brings us to the conclusion that State funds ought to be distributed on the basis of the number of pupils actually taught—the average daily attendance rather than upon the basis of the school census.

This conclusion is re-enforced by a careful study of the statistics of the cities compared with each other and with those of villages and rural communities. Here is a table compiled by selecting the names of cities, villages and townships at random over Ohio. In the case of villages and townships, only those have been selected that maintain high schools, thus placing them as nearly as possible on the same plane as the cities, so far as educational advantages are considered:

## CITIES.

Names.	School levy in mills in 1905.	Enumeration in 1905.	Average daily attendance in 1905.	Per cent. of average daily attendance on enumeration.	Amount received from State Com- mon School Fund per pupil taught.
Cleveland .....	5.62	114,393	52,102	45%	\$3 73
Cincinnati .....	4.12	131,538	34,335	26%	6 51
Painesville .....	8.50	1,371	932	68%	5 50
Ashtabula .....	13.00	2,861	1,796	63%	7 71
Martin's Ferry .....	11.50	2,502	1,316	52%	5 23
Piqua .....	10.00	4,359	1,742	40%	4 25
Portsmouth .....	9.65	6,837	2,812	41%	4 13
Sidney .....	10.80	1,875	976	52%	3 16
Sandusky .....	6.30	6,038	2,639	43%	3 88
Bellaire .....	9.50	3,721	1,796	48%	3 52
Conneaut .....	10.90	1,799	1,163	64%	2 63
Marietta .....	9.30	4,388	2,176	49%	2 42

## VILLAGES.

Jefferson* .....	207	251	121%	\$1 40
Hayesville .....	90	80	89%	1 91
Bluffton .....	597	433	72%	2 34
Albany .....	139	118	75%	2 00
St. Clairsville .....	362	299	82%	2 06
Mechanicsburg .....	350	316	90%	1 88
New Carlisle .....	302	231	76%	2 22
Blanchester .....	462	328	71%	2 39
Martinsville .....	133	113	85%	2 00
Warsaw .....	170	157	92%	1 84
Arcanum .....	361	261	72%	2 35

## TOWNSHIPS.†

Sullivan township, Ashland county.....	175	141	81%	\$2 11
Andover township, Ashtabula county.....	373	317	84%	2 01
Salem township, Champaign county.....	500	300	60%	2 83
Bethel township, Clark county.....	629	394	62%	2 71
Mad River township, Clark county.....	349	247	70%	2 44
Gustavus township, Trumbull county.....	288	158	70%	2 45
Kinsman township, Trumbull county.....	185	129	70%	2 44

\*Enrolled a number of non-residents. †Only townships maintaining high schools have been selected. In townships where no high schools are maintained the average daily attendance on total enumeration does not usually show quite such a high percentage.

**A Study of These Tables** Will make clear the present discrimination in favor of the larger cities in the matter of distribution of the State Common School Fund. The twelve cities listed in this table, chosen at random, average \$3.64 per pupil taught, while the eleven villages average \$2.03 per pupil taught, in their sharing of the State Common School Fund. This means that the cities receive relatively 80 per cent. more of that fund than the villages, and the townships average only a little higher than the villages. But this is not all. The average levy for school purposes is much lower in the cities than in the villages and townships, showing that they are relatively much better able to maintain their schools without aid than the villages and townships. For example, Cincinnati, with a levy of but four and one-eighth mills, received from the state funds \$6.51 per pupil taught, while the villages and townships averaged but a little more than \$2.00 per pupil taught with many of them levying twelve mills and upwards. This same discrimination is noticed when one compares the smaller and larger cities. Ashtabula levied thirteen mills school tax and received from this fund only \$2.71 per pupil taught, while Cleveland levied only 5.62 mills but received \$3.73 per pupil taught. When reduced to ratios, the aid Cincinnati received is to the aid Painesville received as 5 to 1; ratio of Cincinnati to Ashtabula,  $7\frac{1}{2}$  to 1.

Shouldn't the State place its help where it is needed? Should not a more equitable basis of distribution of the State's school funds be found? The writer has collected data bearing upon several other phases of this question but the length this paper has already assumed precludes a further detailed discussion of the question at this time. An analytical study of the school laws of all the states in the union has been fruitful in disclosing many features of the school revenue question that ought to be suggestive to Ohio schoolmen in determining their educational policies for the State and in formulating school legislation looking to a marked improvement in our whole educational system. As to the matter now in hand, the writer would say that the school-census or school-enumeration basis, although now in use in one form or another in thirty-eight states and territories, is one of the most unsatisfactory bases, because it is not only theoretically defective but in practice it only slightly equalizes inequalities and advantages; it often renders those inequalities more marked, as shown in the tables above submitted; it offers no incentive to a community to make its own maximum of effort.

**Average Daily Attendance.** To make the enumeration basis of distribution more equitable it should constitute one of two or more factors figuring in the distribution. The actual number of pupils receiving instruction, that is, the aggregate days of attendance, or the average daily attendance, is certainly one of the essential factors in determining the

amount of revenue a school should have. But this factor is most important in offering an incentive to communities to have in school each day all the pupils entitled to instruction. A mere enrollment basis would lead to dishonest or insincere enrollments. The average daily attendance shows the real amount of work to be done in the way of instruction, and also the relative extent to which the benefits of the school are being shared. But the aggregate days of attendance, as a basis, is not quite the same. In such a case the length of the term would have much to do with the aggregate number of days taught. A school averaging thirty pupils for eight months would give 4800 aggregate days, while a school averaging thirty pupils for nine months would give 5400 aggregate days. While the latter school would stand twelve and one-half per cent. higher in aggregate days, it would have the same standing as the former on average daily attendance. The average daily attendance basis for a minimum term, say seven months, or eight months as now required in Ohio, would constitute a safe unit with additional credit to be given the school that is able to maintain school for a longer term not exceeding ten months. The State then should make it possible for every school to remain in session for eight months but not extend its help beyond eight months except on the basis of aggregate days of attendance beyond eight months. In this way the efforts of the community to have school open longer than eight months and also to have a large average daily attendance, would be recognized by the State.

### **The Best Basis.**

But these three elements are not the only ones that should enter into the composite basis for the distribution of school funds. The chief element of cost in any school is the teacher, and it ought to be. Whether a school has 50, 40, 30, 20 or 10 pupils belonging, it will have to have a teacher. It will be seen, therefore, that the average daily attendance alone would not be a fair and equitable basis for the distribution of funds. The most important item in the expense budget of any school is the teacher, be the school large or small. The writer has in mind a school he taught in 1884. The enumeration was 62, the enrollment 51, and the average daily attendance 44. His salary was \$45 a month, or practically one dollar a month per pupil in average attendance. The district received \$1.50 per enumerated pupil from the State, or \$93.00 in all from the State. In 1906, 22 years later, the same school enumerated 14, enrolled 5, and averaged 3 in daily attendance and the school received  $14 \times \$1.70$ , or \$23.80 from the State. The teacher received \$40 a month, or  $\$13\frac{1}{3}$  per month per pupil taught, or 14 6-11 times as much per month per pupil taught as was paid in 1884, yet the teacher's salary was \$5 a month less. If the school is to be maintained a teacher must be employed. The State gave \$70 less to support the school in 1906 than it did in 1884. The average given by the State Common School Fund is now approximately \$85 per teacher, the

State over. As shown in an early part of this paper, this is one of the smallest apportionments made by any great state in the union. Indiana apportions \$138.29 per teacher; Wisconsin, \$103.36; New York, \$150; Pennsylvania, \$7,000,000, or about \$217 per teacher; Wyoming, \$150; California, \$250. These sums do not include the amounts from county and local funds apportioned on the teachers-employed basis, as several states apportion county funds on this basis also.

**The California Plan.** Perhaps the California law, in effect since July 1, 1905, comes nearest the writer's notion of the most equitable basis, although it is defective in one important particular, as will be shown. Space will permit of only a brief outline of the plan followed in California. The county superintendent must ascertain the number of teachers each district is entitled to by calculating one teacher for each seventy school-census children, or fraction of such number not less than twenty; he must then ascertain the total number of teachers for the county by adding together the number to be consigned to the several districts—village, city and township; he then shall apportion to each district (outside of Los Angeles and San Francisco) \$550 for each teacher the district is entitled to, such apportionment to be made on the following basis: \$250 for every teacher assigned to the district, and the balance of the total county apportionment shall be apportioned to the districts on the basis of average daily attendance for the preceding school year. The number of teachers is figured on the basis of seventy pupils enumerated to each teacher. If between seventy and ninety are enumerated, \$25 extra is allowed for each child enumerated over seventy; if ninety to one hundred and forty are enumerated, two teachers are allowed; if the enumeration falls between ten and twenty, \$400 is allowed for one teacher; if the enumeration falls below ten, no money is apportioned—they must abandon that school and consolidate. Note that the enumeration, the teachers actually employed, and the average daily attendance all constitute important factors in this plan. The one criticism the writer would make on the California system of apportionment of funds is that the teacher-basis is made upon the enumeration. In this way one district may be *allowed* more teachers in the calculation of the apportionment of the funds than it actually *employs*, while another district may find it necessary to employ more teachers than such a distribution would provide for. For example, in Ohio, this plan would give Cincinnati a quota of State funds if on the supposition that 70 enumerated pupils would require one teacher, based on 1,879 teachers, while that city employs only 994 teachers (1905). This would give Cincinnati an apportionment for 885 teachers more than that city employs. In California the two counties containing the large cities are made exceptions to this plan for this reason, but in Ohio we could avoid this inequality by basing the apportionment on the actual number of

teachers employed the preceding year and allowing one-half portion for each teacher employed after the beginning of the year. With these facts before us, Ohio could easily formulate an equitable basis of distribution that would encourage all local efforts and reduce to a minimum the number of schools that would not thus be properly cared for by the resources of their own counties in addition to this distribution of State funds, and such schools should share in the further distribution of a reserve fund created out of our General Revenue Fund.

**Conclusion.** It has been shown that the question of revenues is one of the most vital questions touching educational needs in this country today, and that Ohio finds this a peculiarly important question at this time, owing to contemplated legislation and to a limited recognition of the needs of the schools for larger revenues. The writer has tried to show that the schools should have first consideration in any plan to remodel our tax laws, because of their importance to the State and to the further fact that 34% of our revenues are expended for public education. It was shown that the State is doing comparatively little toward helping communities unable financially to provide adequate school facilities for their youth. The dangers in the repeal of the direct levy for the support of the schools have been pointed out, and several substitutes have been suggested. The unpopularity of the direct State tax is admitted, and the county unit plan is suggested in lieu of the State tax. It was further shown that the demands upon the schools are steadily increasing and that these demands make imperative a larger revenue for the schools, and since the cost of living has advanced 37% within the past 17 years, taking the entire country into the count, a levy of 1.37 mills now would be required to equal a levy of 1 mill in 1890. It was further shown that the country was never so prosperous as now, and that Ohio is sharing in this general prosperity, and that to guarantee permanency and security in our school system, we need a permanency and security in our school revenues. The question of distribution of our school revenues is almost as important as the method of raising the revenues, and much more likely to be regarded as relatively unimportant. In this way gross injustices and inequalities have been allowed to creep in. The present Ohio plan for the distribution of State funds on the basis of the enumeration is shown to be one of the most inequitable plans in use in this country, and a combination basis is suggested to take its place—a combination of the number of teachers actually employed and the average daily attendance.

The writer recommends that appropriate legislation be framed and pushed to correct these evils and establish for Ohio a State system of school support and school administration that need not be second to any in the Union.

## Taxation of Franchises and Corporations.

BY HON. S. D. SHANKLAND, WILLOUGHBY, OHIO.

The general property tax for State purposes was probably well suited to such conditions as prevailed at the time of the adoption of our present State Constitution in 1851. It provides that all real and personal property shall be taxed by a uniform rule at its true value in money. In 1851, railroad and other public service corporations held a minor place economically. There were no great franchise values. Great corporations with headquarters in the cities of this and other states now hold a considerable portion of the wealth of the State. The constitution makes it always difficult and often impossible to adjust the taxes of these powerful corporations on a basis equitable to the small property owners of the State. The latter possess property of a kind easily valued, and with which local assessors are familiar. The owners are right at hand. The corporation has property, whose value can be determined only by expert investigation. Local assessors are not able to determine its value. Moreover physical property in a rural community is represented by paper evidences of ownership held in distant communities. The interests of the corporation are protected by expert attorneys; instance the fact that counties possessing great natural wealth in the form of coal, realize meager financial return from their vast natural resources. The schools in our mining counties are pitifully short of funds.

These conditions make it incumbent upon the State, with its more powerful machinery, to collect the revenues, which are rightfully due from these sources, and distribute them to the local communities. Unless relief is speedily afforded by the State, education in many weaker districts will continue to deteriorate. If it is necessary to amend the constitution to secure these revenues, then let the constitution be amended.

### Teachers' Salaries and Cost of Living—Rural Schools.

Blanks were sent to 1200 rural school teachers, of whom 493 made satisfactory returns. Responses were received from every county in the State except two. Most of the responses were from teachers who had served in the rural schools for a number of years. The average time which these 493 teachers had taught was 14 years; that is, they may be termed professional teachers. A large proportion of rural school teachers are recruited fresh from the high schools every year, and the salaries of these beginners, presumably, would be



much lower than the salaries of experienced teachers. The average annual salary of the 12,209 rural school teachers of Ohio in 1906 was \$320.00. As appears below, the average annual salary of the 493 teachers, whose reports form the basis of the accompanying table, was \$61.00 in excess of the average for the entire State. We therefore present the case of a high grade rural teacher.

Table Showing Professional Teachers' Salaries and Cost of Living—  
Rural Schools.

Average annual salary .....	\$381 00
Cost of fuel and lodging per year.....	141 00
Cost of clothing and care of same.....	65 00
Cost of books, stationery, postage, periodicals, etc.....	16 00
Amount given to the church and for various benevolences.....	11 00
Amount expended for travel, including street car fare.....	12 00
Amount expended for summer outings.....	8 00
Amount expended for culture. (Lectures, concerts, etc.)....	8 00
Amount expended for hospitality. (Social life.).....	6 00
Amount for health. (Medicine, physician, dentist, etc.).....	17 00
Amount expended for other items not mentioned above....	38 00
Total actual necessary expenses .....	322 00
Average annual savings .....	59 00

80% find it necessary to live with relatives or friends, or engage in some occupation other than teaching in order to make a living.  
21% own their own homes.

75% contemplate leaving the profession chiefly because of greater financial returns in other callings. In other words meager salaries make it necessary to turn over the children of the State every fall, to a horde of inexperienced beginners, because the successful teacher can make more money with the same effort elsewhere.

As noted above 80% find it necessary to live with relatives or engage in some occupation other than teaching, in order to make a living. The statements brought out by this question are various and interesting. We give some characteristic quotations.

"Clerk in a store Saturday evenings." "Write life insurance." "Domestic work during vacation." "I board with my parents without expense." "I do any extra work that I can find. I have worked some in a foundry." "I run a barber shop, working Wednesday and Friday evenings and Saturdays." "I work at painting and carpentering." "Engaged in newspaper reporting, thus earning monthly about six dollars." "I live with my parents and in summer represent some publishing house." "By selling milk and raising poultry I am able to make a living." "Raise onions." "Work in a summer resort." "County school examiner." "Give private instruction in stenography."

"Canvass for magazines." "Township assessor and odd jobs." "Raising berries and small fruits." "Clerk in post office." "Farming and working out by the day." "Work for school book company." "Write fire insurance." "I live with my parents and pay no board." "Keep bees." "Tutor backward pupils." "Give music lessons."

The accompanying table shows the salaries and itemized expense account of 25 typical rural school teachers. It will be noted that most of those who report a surplus, board with their parents. Teachers who report a deficit must make at least that amount by some extra work out of school hours. This additional labor must reduce their efficiency in the school room.

	Number of years' experience as teacher.	Annual salary.	Cost of fuel, board and lodging per year.	Cost of clothing and care of same.	Cost of books, stationery, postage, periodicals, etc.	Amount given to the church and for various benevolences.	Amount expended for travel, not recreative. (This includes street car fare.)	Amount expended for summer outings.	Amount expended for culture (lectures, concerts, etc.).	Amount expended for hospitality (social life).	Amount for health (medicine, physician, dentist, etc.).	Amount expended for other items not mentioned above, which are necessary.	Total actual expenses.	Surplus.	Deficit.	Does the teacher board with parents?
Man	11	\$480	\$268	\$100	\$20	\$18	\$45	\$5	\$8	\$20	\$25	\$30	\$539	...	\$59	No.
Woman	5	210	0	100	20	5	0	20	0	0	8	5	163	47	...	Yes.
Woman	11	320	80	130	12	4	10	10	20	0	10	20	256	64	...	Yes.
Man	14	360	325	10	8	5	7	0	2	2	14	14	374	...	14	No.
Man	22	400	200	50	20	5	0	0	5	0	50	150	480	...	80	No.
Woman	10	400	26	50	10	12	30	30	35	20	15	62	290	110	1	Yes.
Man	32	450	235	75	25	12	15	5	5	8	20	45	445	5	...	No.
Man	1	320	112	15	10	5	10	0	5	0	10	25	192	128	...	Yes.
Man	11	360	150	100	15	10	20	10	0	25	100	50	470	...	110	No.
Woman	6	360	169	65	11	7	7	10	2	8	18	35	345	15	...	No.
Man	23	700	180	120	25	20	60	0	100	10	30	250	795	...	95	No.
Woman	3	320	100	120	10	5	10	5	25	5	5	20	305	15	...	No.
Man	14	462	208	40	35	10	25	0	5	20	40	80	463	...	1	No.
Man	2	360	165	95	15	15	7	0	4	10	16	28	352	5	...	No.
Woman	19	210	200	100	10	10	8	12	5	10	25	20	400	...	190	No.
Woman	11	360	200	30	16	12	11	0	2	5	16	40	332	28	...	No.
Woman	12	378	108	75	25	20	15	20	10	5	7	20	305	73	...	Yes.
Woman	6	320	60	70	20	5	10	20	30	0	10	25	250	70	...	Yes.
Woman	9	320	210	68	14	6	7	12	7	7	0	34	395	...	75	No.
Woman	20	378	0	75	15	15	6	5	4	15	18	72	225	153	...	Yes.
Woman	5	344	182	60	20	5	20	40	5	10	5	40	387	...	43	No.
Man	3	400	120	50	20	5	5	0	0	10	10	35	260	140	...	No.
Woman	14	320	190	60	18	0	5	0	80	8	42	27	430	...	110	No.
Woman	19	338	208	65	25	20	0	0	5	12	87	31	443	...	105	No.
Woman	12	315	40	72	20	7	18	5	5	5	17	42	231	84	...	Yes.

## Some Economic Aspects of the Teaching Profession in Ohio.

BY J. W. CARR, DAYTON, OHIO.

The members of the Committee on School Revenue assigned to me the part of the report relating to the salary of teachers, their economic conditions and statistics relative to taxation in the cities and towns of Ohio. Consequently, letters were sent to the superintendent of schools of each city and to more than a hundred village superintendents. Replies were received from all but three city superintendents and from sixty-seven village superintendents. Letters were also sent to several hundred teachers, including superintendents, high school teachers, ward principles and teachers of the elementary schools in both cities and villages. A summary of the most important facts contained in these replies is set forth in tables A to N inclusive, following this section of the report.

### SALARIES OF SUPERINTENDENTS AND TEACHERS OF THE CITIES OF OHIO.

Table A sets forth the actual salaries of superintendents and high school principals in 66 of the 69 cities of Ohio. A study of this table shows that there are two superintendents who receive \$5,000 or more; two from \$4,000 to \$5,000; three from \$3,000 to \$4,000; 27 from \$2,000 to \$3,000; and 32 below \$2,000. The same report shows that 18 high school principals receive more than \$2,000; 11 from \$1,500 to \$2,000; and 46 below \$1,500. Of the 927 high school teachers teaching in the cities reporting, we find that 107 receive a salary of \$1,500 or more per year (these teachers are all in the larger cities, most of them in Cincinnati, Cleveland and Dayton); 252 receive from \$1,200 to \$1,500; 122 from \$1,000 to \$1,200; 171 from \$800 to \$1,000; 192 from \$500 to \$800; and 11 less than \$500 a year. That is, nearly one-half of all the high school teachers in the cities of Ohio receive salaries of less than \$1,000. Of the 226 special teachers, including the assistant superintendents and supervisors, six receive a salary of more than \$2,500 (all of these are in the city of Cleveland; 8 a salary of from \$2,000 to \$2,500; 22 from \$1,500 to \$2,000; 14 from \$1,200 to \$1,500; 21 from \$1,000 to \$1,200; 155, or about two-thirds of the whole number, receive a salary of less than \$1,000.

Of the 449 ward principals reporting 31 receive a salary of more than \$2,000 (these are all in the city of Cincinnati); 75 a salary of from \$1,500 to \$2,000 (these are all in the cities of Cincinnati, Cleveland and Dayton); 93 a salary of from \$1,200 to \$1,500; 46 from \$1,000 to \$1,200;

102 from \$800 to \$1,000; 176 or more than one-third of the entire number, less than \$800. Of the 9,009 elementary teachers in the schools, 33 receive more than \$1,200 (32 of these are in Cincinnati and one in Dayton); 3 receive from \$1,000 to \$1,200; 811 from \$800 to \$1,000; 3511 from \$500 to \$800; and 1742 less than \$500. From this statement it will be observed that more than two-thirds of all the elementary teachers in the city schools receive less than \$800 per year.

The salaries paid in the village schools, as set forth in table B, are on the whole very much less than those paid in the cities. Of the 67 villages reporting the superintendents of only three receive a salary of more than \$2,000 a year. In each instance these salaries are paid to superintendents of suburbs of large cities such as Lakewood, a suburb of Cleveland, and Lockland and Madisonville, suburbs of Cincinnati. Only eight superintendents receive salaries from \$1,500 to \$2,000 a year; 32 from \$1,000 to \$1,500 a year; 26 less than \$1,000. Only three high school principals of the 62 villages reporting this item receive a salary of more than \$1,000; 59, or all the rest reporting, receive a salary of less than \$1,000. Some, indeed, receive a salary of even less than \$500. Only very few high school teachers, no special teachers, and about six ward principals receive a salary greater than \$800, while practically all of the elementary teachers receive less than \$500 per year.

It will be observed that even in our city and village schools, where the corps of teachers is the most stable, comparatively a large number leave the ranks each year. In the cities it will be observed that most of the teachers leave on account of matrimony, ill health and because they secure better positions elsewhere. It will be observed that in the villages the most common reason assigned why teachers quit the profession is that they receive better salaries in other occupations or to teach elsewhere.

#### COMPARISON OF TEACHERS' SALARIES WITH SALARIES AND WAGES PAID IN A FEW OTHER OCCUPATIONS.

In table C a comparison is given between the salaries paid superintendents of schools and salaries of postmasters; also the salaries paid a majority of the high school teachers and the salaries paid mail carriers, policemen and firemen; also the salaries paid teachers in the elementary schools and salaries paid first-class salesladies, first class stenographers and head waiters in hotels. The table shows that in 62 cities out of 64 reporting this item the salaries of the postmaster exceed those paid to the superintendents of schools in the same cities. As a rule, the postmaster's salary is about one and a third times that of the superintendent of schools. In one city the superintendent and postmaster receive the same salary, while in only one city the superintendent's salary exceeds

that of the postmaster. In 40 Ohio cities the salaries paid a majority of high school teachers are less than those paid policemen, firemen or mail carriers in the same city, while in 46 Ohio cities the salaries paid to first class salesladies, stenographers and head waiters at hotels exceed the salaries paid to a majority of the teachers in the elementary schools. These facts are certainly significant.

#### ECONOMIC CONDITIONS OF THE TEACHERS IN CITIES AND VILLAGES OF OHIO.

But statistics such as given above do not set forth the actual economic condition of the teachers in the public schools of the cities and villages of the State. Consequently a circular letter was addressed to several hundred teachers in the various cities and villages of the State asking them concerning their expenses, the amount they were able to save, the cost of their education, whether or not they owned their homes and a number of other questions relative to other items as set forth in tables E to L. It is impossible to go into a discussion of these tables at length but a casual glance at them reveals a number of most interesting facts.

In the first place the reader will observe that the teachers reporting are almost without exception experienced teachers, that nearly all of them have spent from ten to thirty years in school work and that they are representative of the Ohio professionals among public school teachers. It will also be observed that in every instance the expense reported is reasonable. The teachers reporting were not asked to give a general estimate of their actual expenses, but were asked to give an itemized statement under six or eight different heads of the various items that made up their necessary expenses. The expenses of superintendents and high school principals are usually much higher than those of teachers in either the high school or the elementary schools. This is due largely to the fact that these superintendents and high school principals are men of family and their actual expenses include the expense not only for themselves but for their families. In many instances, in fact in most cases, it will be observed that the salaries are not sufficient to enable a man to support a family properly and send his children to college.

#### TEACHERS' SAVINGS.

The statistics relative to teachers' savings are really pathetic. Of the hundreds of cases reported there is a large number of teachers of all classes unable to save anything at all and only fifteen are reported as being able to save more than \$500 a year, and all these are superintendents of schools, except one, a high school teacher. The following summary

tells the story relative to the saving of different classes of teachers in the schools of Ohio:

	Number reporting.	Expenses exceeding salary.	Nothing saved.	Less than \$100 per year.	\$100 to \$200.	\$200 to \$300.	\$300 to \$400.	\$400 to \$500.	Over \$500.	Number not reporting this item.
Superintendents of cities.....	25	1	2	0	1	2	3	4	12	1
Superintendents of villages.....	39	3	3	3	10	12	3	3	2	0
High school teachers, cities.....	53	13	10	8	12	11	3	1	1	7
High school teachers, villages.....	50	4	8	14	14	8	1	1	0	0
Ward principals, cities.....	40	9	5	10	11	2	1	1	0	1
Ward principals, villages.....	11	1	4	1	0	2	1	1	0	1
Elementary teachers, cities.....	159	24	35	60	30	1	0	0	0	9
Elementary teachers, villages.....	119	18	18	53	20	0	0	0	0	10

#### COST OF PREPARATION.

Now, many of the teachers reporting have expended large sums of money and several years of time in making preparation for their profession. This is especially true of the superintendents and high school teachers. They are not amateurs or non-professionals by any means, but men and women of ability and training. In what other business or profession are the outlays greater and the returns less? The following is a summary of the amounts expended by the different teachers in order to prepare themselves for their work:

	Number reporting.	Nothing spent.	Less than \$1000.	\$1000 to \$2000.	\$2000 to \$3000.	\$3000 to \$4000.	\$4000 to \$5000.	Over \$5000.	Number not reporting this item.
Superintendents of cities.....	25	0	0	0	1	8	3	8	5
Superintendents of villages.....	39	0	0	2	14	11	6	4	2
High school teachers, cities.....	53	0	4	6	20	10	4	3	6
High school teachers, villages.....	50	0	4	15	10	8	2	1	0
Ward principals, cities.....	40	5	16	7	7	2	0	0	3
Ward principals, villages.....	11	0	3	2	2	0	0	0	4
Elementary teachers, cities.....	159	0	74	19	20	2	0	1	43
Elementary teachers, villages.....	119	0	68	20	1	2	1	1	26

## SOME DISCOURAGEMENTS.

While teaching is an honorable and a necessary occupation, yet, especially from a financial standpoint, there are many discouragements. Some of these are shown by a study of the tables relative to the economic conditions of teachers. The following are the most patent:

1. Small savings.
2. The very small number of teachers who own their own homes and have them paid for.
3. The large number of teachers who must do something else during vacation in order to make a living.
4. The small increase in salaries during the last ten years.
5. The large increase in expenses. From every city and village comes the statement that necessary expenses have increased from 25 to 50 per cent. Some men report that their expenses have increased three or four hundred per cent., while their salaries have increased very little. This large increase has been due to two causes; the increase in cost of the

necessities of life and the increase in cost of living because they have families to support.

#### LOYALTY TO THEIR WORK.

Notwithstanding these discouraging statistics, a study of the different tables will show that comparatively few teachers contemplate leaving the work. This certainly speaks volumes for their fidelity and loyalty to their profession. Should not these loyal, public servants receive remuneration more nearly commensurate with the services they render? If we would insure the progress of the public schools of the future, teachers must be paid living wages. Yes, they must be paid more. They must be paid a sufficient amount to enable them to keep fully abreast of the times professionally and to lay by a sufficient amount to take care of them in their old age. The spectre that haunts the teacher by day and by night is the fact of having nothing laid up for a rainy day. If the people would have schools that will meet the needs of the twentieth century, they must have better prepared teachers and they must have persons who can give their entire time and energy to the work of education. This means greater revenues for school purposes. How can such revenues be obtained?

#### TAXATION FOR SCHOOL PURPOSES IN THE CITIES AND VILLAGES OF OHIO.

In tables M and N are given the assessed valuation of property, the total rate of taxation, the rate levied for school purposes and the rate levied for tuition purposes in sixty-six cities and sixty-seven towns of Ohio. Calculations have also been made showing the proportional part of the whole tax rate used for school purposes, also the per cent. of the tax levied for school purposes that goes to pay teachers. These tables are compiled from statistics furnished by the superintendent of schools and are believed to be reliable.

A study of these tables shows a high tax rate in almost every city and village reported. For instance, in the sixty-four cities reporting tax rate there are only twelve in which the rate is below 30 mills, thirty-two in which the rate is from 30 to 35 mills, fifteen from 35 to 40 and five in which the tax rate even exceeds 40 mills. A study of the rate for the villages reveals similar conditions. This high tax rate can only be accounted for on the ground that there is either a low assessed valuation or a large proportion of property escapes taxation or the cities have not sufficient property to maintain their municipal institutions.

The rates levied for school purposes do not vary so much as the total tax rate. Of the sixty-six cities reporting this item, only five levy a rate less than eight mills; twenty-five levy a rate of between eight and ten mills; twenty-five between ten and twelve, and eleven levy the maximum legal rate of twelve or more. A study of the rate levied for



school purposes in the villages does not differ materially from that in the cities.

#### PER CENT. OF TOTAL TAX USED FOR SCHOOL PURPOSES.

Now the rate levied for school purposes is determined not only by the number of teachers employed and pupils to be educated, but by the amount of indebtedness, the new buildings to be erected, and old ones to be repaired and upon the business methods employed in the administration of school affairs. So, the rate in the same city or village may vary materially from time to time, owing to special needs of the schools. But it is interesting to note what per cent. of the total tax rate is used for school purposes. Of the sixty-three cities reporting, there are four cities that use less than twenty-five per cent of the total tax rate for school purposes, the lowest per cent being that of Bucyrus, which is reported to use only twenty per cent. That is, if the report is reliable, only one dollar in five of the taxes paid in Bucyrus is used for the support of the schools. In twenty-seven cities the rate varies from twenty-five to thirty per cent; in twenty-four cities from thirty to thirty-five per cent; in five cities from thirty-five to forty, and in three cities forty per cent or more of the entire amount paid in taxes goes to the support of the schools.

#### THE PER CENT. OF SCHOOL LEVY USED FOR TUITION PURPOSES.

There were sixty-three cities that reported on this item. Of this number ten cities spent less than fifty per cent of the levy for school purposes to pay teachers; twenty-nine cities from fifty to sixty per cent; seventeen from sixty to seventy, and seven spend seventy per cent or more for the payment of teachers. Youngstown seems to spend only 39.1 per cent. of the amount levied for school purposes for the payment of teachers, while Washington C. H. is reported to spend seventy-seven per cent. of the school tax for that purpose.

#### SUGGESTIONS RELATIVE TO SCHOOL TAX.

While the chief purpose of this part of the report is to set forth facts rather than to draw conclusions, yet I cannot refrain from making a few suggestions:

1. There is the need of much larger revenues for the payment of teachers. This is clearly proven by the statistics relative to salaries and economic conditions of the teachers. The people of the state cannot expect the schools to advance very much farther unless there is material increase in the salaries paid to teachers. Whether or not a greater proportion of the money now expended for schools should go to pay

teachers' salaries depends upon the local conditions in the different school districts, which cannot be discussed in this connection. It does seem reasonable, however, that at least sixty per cent. of school revenues should be expended for the payment of teachers' salaries.

2. I believe in both local and state support of schools. If the present method of taxing all the property of the State for school purposes is abandoned, provision should be made whereby not only the amount per capita now paid by the State shall be guaranteed but that that amount should be materially increased.

3. Not only should a definite property tax be levied for the local support of schools but provision should be made by law whereby a certain per cent. of all the income from the State and all local income of the municipality from licenses, fees and the like should be set apart for school purposes. This would enable the school revenues to increase as the State and community advance in wealth.

4. I believe that the whole system of taxation in the State of Ohio should be revised. At present there seems to be a very low assessed valuation of property and a very high rate of taxation. Would it not be better to assess all property at a fair cash value and lower the rate of taxation accordingly? Would it not be well to assess property in the spring and after it is known definitely what the assessed valuation is, then to levy the rate for local purposes? There also seems to be no uniformity in assessing various sorts of property. For instance, if a man has money in bank or deposited in a building association or loaned at interest, he must either fail to give in the correct amount for taxation or else it is assessed at full value, while many other kinds of property are assessed at from ten to sixty per cent of their true valuation.

There also seems to be need of taxing certain kinds of property that now virtually escape taxation altogether. This especially applies to the taxing of franchises and other public utilities. Our present method of taxation was devised before this class of property formed any considerable proportion of the wealth of the state.



# TABLE A. TEACHERS' ANNUAL SALARIES—CITIES OF OHIO—Continued.

This table shows the number of teachers, actual annual salaries of superintendents and high school principals, and the salaries between limits of high school teachers, supervisors and special teachers, principals of elementary schools, and teachers of elementary schools.

NOTE.—Statistics furnished by superintendent of schools in each instance.

CITIES.	Annual salaries of superintend- cents.		Number of teachers in corps.		Teachers. High School				Special Teachers and Supervisors.				Principals of Elementary Schools.				Teachers of Elementary Schools.				Reasons for Teachers Leaving the Corps.		Do you find it difficult to get good teachers?		
	No. High School teachers	Annual salary of High School principal.	\$1500 or more.	\$1200 to \$1500.	\$800 to \$1200.	\$500 to \$800.	Less than \$500.	Number of supervisors.	More than \$2500.	\$2000 to \$2500.	\$1500 to \$2000.	\$1200 to \$1500.	\$1000 to \$1200.	Less than \$800.	No. elementary teachers.	More than \$1200.	\$1000 to \$1200.	\$800 to \$1000.	\$500 to \$800.	Less than \$500.	Number leaving corps annu- ally.				
Fremont	1700	41	7	1000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	Marriage and ill health.	Yes	
Gallion	1750	35	7	900	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19	8	Marriage	No.
Gallipolis	1800	32	4	905	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22	8	Marry; unsatisfactory; better salaries.	Yes
Greenview	1850	42	9	1000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	4	Low salaries	No.
Hamilton	2600	115	11	1700	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	11	Marry; failure	No.
Ironton	1700	59	6	1200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	39	3	Marry; death	No.
Kenton	1800	33	6	1200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	6	Marry; better salaries.	Yes.
Lancaster	1800	55	6	1200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26	3	Marry; better salaries.	Yes.
Lima	2400	118	13	1600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	78	12	Marry; better salaries.	Yes.
Loran	2000	95	11	1350	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19	12	Marry; better salaries.	Yes.
Mansfield	2500	113	16	1500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	83	10	Marry; better salaries.	Yes.
Marion	2100	68	9	1080	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37	10	Marry; better salaries.	Yes.
Martin's Ferry	2000	39	5	1000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57	5	Ill health; marriage.	Yes.
Massillon	2100	58	7	1300	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	6	Marry; better salaries.	Yes.
Middletown	2300	47	7	1200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	4	Marry; unsatisfactory work; better salaries.	Yes.
Mt. Vernon	1800	44	9	1300	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30	5	Other employment	No.
Nelsonville	1500	31	4	900	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	3	Marry; better salaries	Yes.
Newark	2200	100	13	1600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	64	3	Marry; better salaries	Yes.
New Philadelphia	1850	42	6	1200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	6	Marry; inefficiency; better salaries	Yes.
Niles	2220	35	3	1200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27	3	Marry; low salaries.	Yes.
Norwalk	1700	35	6	1100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	2	Marry; better salaries.	Yes.
Norwood	2200	51	8	1400	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28	4	Marry; better salaries.	Yes.
Painesville	1750	32	8	1250	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14	3	Marry; illness	No.
					...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	3	Marry; better salaries.	No.

[illegible]

# TABLE B. TEACHERS' ANNUAL SALARIES—VILLAGES OF OHIO

This table shows the number of teachers, actual annual salaries of superintendents and high school principals, and the salaries between limits of high school teachers, supervisors and special teachers, principals of elementary schools, and teachers of elementary schools.

NOTE.—Statistics furnished by superintendent of schools in each instance.

VILLAGES	Annual salaries of superintendents.		High School Teachers		Special Teachers and Supervisors		Principals of Elementary Schools		Teachers of Elementary Schools		Reasons for Teachers Leaving Corps.	Do you find it difficult to get good teachers?																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	Number of teachers in corps.	No. High School teachers	Annual salary of High School principal.					Number of principals.	No. elementary teachers.	Number leaving corps annually.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
			\$1500 or more.	\$1200 to \$1500.	\$800 to \$1000.	\$500 to \$800.	Less than \$500.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
1. Arcanum	9	21	\$593	1	1	1	1	1	1	5	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1



# TABLE C. COMPARISON OF TEACHERS' SALARIES—CITIES OF OHIO.

This table shows comparison of teachers' salaries with salaries paid certain other persons in the same city, as follows: Superintendent of schools with postmasters; majority of high school teachers with mail carriers, policemen and firemen; majority of elementary teachers with first-class sales ladies, stenographers and head waiters at hotels.

NOTE.—These statistics were furnished by the superintendent of schools in each instance.

CITIES.	SALARIES OF TEACHERS.								SALARIES OF OTHER PERSONS.	
	Salary of superintendent of schools.	Salary of postmaster.	Salaries of majority of High School teachers.	Salaries of mail carriers.	Salaries of policemen.	Salaries of firemen.	Salaries of majority of elementary teachers.	Salaries of first-class sales ladies.	Salaries of first-class stenographers and typewriters.	Salaries of head waiters at hotels.
Akron .....	\$3,000	\$2,500	\$3,000 to \$1,000	\$720 to \$900	\$780 to \$900	\$600 to \$900	\$500 to \$800	\$300 to \$900	\$300 to \$720	\$420 to \$600 plus living.
Alliance .....	2,000	3,000	800 to 1,000	600 to 850	660 to 1,200	660 to 1,200	Less than 500	400 to 600	540 to 660	480 to 800.
Ashtabula .....	1,800	2,400	500 to 800	800 to 1,000	900	(?)	Less than 500	400 to 600	480	
Bellaire .....	1,500	2,400	500 to 800	600 to 850	780	720 to 880	Less than 500	500 to 750	480 to 600	
Bellevue .....	1,700	2,500	500 to 800	600 to 800	720 to 840	720 to 880	Less than 500	500 to 700	300 to 500	700 to 900.
Bowling Green .....	1,800	2,500	500 to 800	600 to 800	430 to 720	430 to 600	Less than 500	600 to 750	600 to 700	600 to 780.
Bucyrus .....	1,700	2,000	500 to 800	600 to 800	645 to 860	840 to 900	Less than 500	480 to 600	480 to 500	
Cambridge .....	1,645	2,500	500 to 800	600 to 800	720 to 780	.....	Less than 500	300 to 720	400 to 800	240 to 300.
Canal Dover .....	1,550	2,400	500 to 800	600 to 850	720 to 780	800 to 900	500 to 800	600 to 800	600 to 1,000	
Canton .....	2,700	3,400	800 to 1,000	600 to 830	800 to 900	800 to 900	500 to 800	600 to 800	750 to 1,000	
*Chillicothe .....	5,000	6,000	1,200 to 1,500	600 to 1,000	1,080 to 1,332	1,152 to 1,332	500 to 800	750 to 1,250	750 to 1,000	192 to 288 plus living.
Cincinnati .....	1,800	2,300	500 to 800	600 to 850	600 to 660	600 to 840	Less than 500	480 to 720	.....	1,000 to 1,200.
Circleville .....	6,000	6,000	1,200 to 1,500	600 to 1,000	780 to 1,104	800 to 1,104	500 to 800	780 to 1,040	600 to 800	600 to 1,000.
Cleveland .....	4,000	6,000	1,200 to 1,500	600 to 1,000	800 to 1,000	800 to 1,000	500 to 800	(?)	600 (?)	
Columbus .....	2,000	2,800	500 to 1,000	700 to 900	800 to 1,000	800 to 1,000	Less than 500	500 to 700	500 to 800	
Conneaut .....	2,800	2,800	500 to 1,000	700 to 900	800 to 1,000	800 to 1,000	Less than 500	250 to 400	350 to 700	
Coshocton .....	1,800	2,400	500 to 1,000	600 to 800	600 to 700	.....	Less than 500	400 to 720	600 to 1,200	600 to 900.
Dayton .....	4,500	3,900	1,200 to 1,500	600 to 1,100	900 to 1,800	900 to 1,020	500 to 800	400 to 720	600 to 1,200	
*Defiance .....	.....	.....	.....	.....	720 to 780	720 to 780	Less than 500	312 to 468	420 to 720	
Delaware .....	1,800	2,600	500 to 800	600 to 850	720 to 840	720 to 840	Less than 500	260 to 468	600 to 850	
East Liverpool .....	2,500	3,115	500 to 800	850 to 900	912 to 940	780 to 912	500 to 800	624 to 728	.....	200 to 300.
Elyria .....	2,000	2,600	Less than 500	720 to 900	720 to 840	540 to 840	500 to 800	624 to 728	600 to 850	



Findlay	2300	2900	500 to 800	600 to 850	720 to 750	720 to 780	720 to 750	500 to 800	400 to 450	400 to 425	400 to 600.
Fostoria	1800	2800	500 to 800	850	720	600 to 780	.....	Less than 500	400 to 700	480 to 720	240 to 600.
Fremont	1700	2500	500 to 800	400 to 800	546 to 600	660 to 1200	.....	Less than 500	400 to 550	500 to 1200	
Gallatin	1750	2300	500 to 800	850 to 1000	600 to 700	430 to 600	.....	Less than 500	200 to 480	500 to 600	300 to 400.
Gallipolis	1800	2500	500 to 1000	600 to 850	720 to 800	600 to 700	.....	Less than 500	430 to 520	500 to 600	
Greenhill	1850	3200	500 to 1000	600 to 850	780 to 800	780 to 800	.....	Less than 500	400 to 500	500 to 600	
Hamilton	2500	3200	500 to 1000	600 to 850	720 to 800	780 to 800	.....	Less than 500	400 to 500	500 to 600	
Ironton	1700	2000	500 to 800	600 to 850	720 to 800	780 to 800	.....	Less than 500	400 to 500	500 to 600	
Kenton	1800	2700	500 to 800	600 to 1000	720 to 800	780 to 800	.....	Less than 500	400 to 500	500 to 600	
Lancaster	2300	2800	500 to 800	600 to 1000	720 to 1000	780 to 800	.....	Less than 500	400 to 500	500 to 600	
Lima	2400	3200	500 to 800	750 to 850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Lorain	2000	2800	500 to 800	850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Mansfield	2500	3100	500 to 800	850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Marietta	2100	2900	500 to 800	700 to 800	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Marion	2000	2800	500 to 800	850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Martin's Ferry	2000	2800	500 to 800	700 to 800	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Massillon	2100	2700	500 to 800	850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Middletown	2300	2650	500 to 800	850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Mt. Vernon	1800	2500	500 to 800	960 to 1100	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Nelsonville	1500	2000	500 to 800	720 to 840	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Newark	2200	3100	500 to 800	850 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
New Philadelphia	1850	2500	500 to 800	600 to 850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Niles	2220	2500	500 to 1000	600 to 850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Norwalk	1700	2700	500 to 800	600 to 900	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Norwood	2200	2700	500 to 1000	600 to 900	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Painesville	1750	2700	500 to 800	800 to 900	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Piqua	2000	2700	500 to 1000	960 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Portsmouth	2000	3000	500 to 1000	800 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Salon	2500	2800	500 to 800	850 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Sandusky	2600	3100	500 to 800	850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Sidney	1953	2500	500 to 1000	850 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Springfield	2500	3500	500 to 1200	600 to 850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Stebenville	2500	2900	500 to 1000	600 to 850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
St. Marys	1650	2200	500 to 800	850 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Tiffin	1800	2600	500 to 800	850 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Toledo	3600	5000	1200 to 1500	600 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Troy	1800	2500	500 to 800	600 to 850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Urbana	1800	2400	500 to 1000	600 to 850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Van Wert	1800	2000	500 to 800	500 to 600	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Warren	2400	2800	500 to 800	850 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Washington C. H.	1800	2500	500 to 800	850 to 1000	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Wellston	1400	1800	500 to 800	.....	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Wellsville	1800	2200	500 to 800	700 to 800	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
*Wooster	.....	.....	750 to 1000	600 to 840	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Xenia	2900	2500	1000 to 1200	600 to 850	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Youngstown	3500	3400	500 to 800	600 to 1100	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	
Zanesville	2500	3500	500 to 800	600 to 1100	720 to 840	720 to 1020	.....	Less than 500	400 to 500	500 to 600	

\* No report.



24. Eaton	1300	2000	.....	600	660	Less than 500	250 to 400	500	
25. Euclid	810	1300	.....	720	.....	Less than 500	500 to 600	720 to 1000	
26. Fort Recovery	1027	1300	.....	.....	.....	Less than 500	.....	.....	
27. Germantown	1200	1400	.....	.....	.....	Less than 500	250 to 275	.....	
28. Geneva	1400	2100	.....	.....	.....	500 to 800	.....	300 to 800	
29. Georgetown	1200	1500	900	.....	.....	Less than 500	500 to 700	300 to 400	
30. Glouster	900	1800	.....	600	.....	Less than 500	.....	.....	
31. Jackson	1700	2100	.....	660	120	Less than 500	.....	.....	
32. Lakewood	3000	.....	From Clevel'd	900	.....	Less than 500	Suburb of	Cleveland.	
33. Lebanon	1250	2200	.....	1000 to 1200	.....	500 to 800	.....	.....	
34. Lisbon	1200	2000	.....	600 to 800	.....	Less than 500	450 to 550	600 to 800	
35. Lockland	2200	2400	.....	600 to 900	.....	500 to 800	300 to 500	.....	
36. Logan	1200	2250	.....	600 to 720	.....	Less than 500	144 to 240	.....	
37. McArthur	800	.....	.....	840	.....	Less than 500	400	.....	
38. Madisonville	2200	1100	.....	.....	.....	Less than 500	300 to 400	360 to 400	
39. Malta	855	1200	.....	.....	.....	Less than 500	435 to 500	300 to 400	
40. Marysvills	1600	2000	.....	450 to 600	600	Less than 500	300 to 450	250 to 350.	
41. Mechanicsburg	1100	1400	700 to 725	420 to 540	.....	Less than 500	400 to 450	350 to 400.	
42. Miamisburg	1500	1800	720	.....	720	Less than 500	.....	400 to 500	
43. Millersburg	950	1500 to 2000	.....	.....	.....	Less than 500	.....	.....	
44. Montpelier	1000	1400	.....	.....	.....	Less than 500	350 to 400	300 to 500	
45. Mt. Gilead	1100	3000	.....	.....	.....	Less than 500	500 to 600	.....	
46. New Lexington (Highland)	810	500	720	540	.....	Less than 500	420 to 600	600 to 700	
47. New Lexington	900	1600	750	600 to 800	.....	Less than 500	200 to 300	240 to 360.	
48. North Baltimore	1200	1700	.....	.....	.....	Less than 500	.....	.....	
49. Orrville	1100	1900	.....	400 to 500	.....	Less than 500	250 to 400	.....	
50. Perryburg	1000	1400	.....	600 to 750	.....	Less than 500	.....	.....	
51. Quaker City	950	1100	720	.....	.....	Less than 500	400 to 520	520 to 840	
52. Richwood	1000	1000	.....	430 to 600	.....	Less than 500	300 to 400	360 to 400.	
53. Sabina	950	1400	.....	.....	.....	Less than 500	.....	.....	
54. St. Clairsville	1200	1000	600 to 720	.....	.....	Less than 500	.....	.....	
55. Somerset	900	1200	720	500 to 600	.....	Less than 500	420 to 600	500 to 600	
56. Spencerville	900	1500	.....	600 to 700	.....	Less than 500	275 to 500	480 to 600	
57. Tippecanoe City	1400	1900	.....	600	.....	Less than 500	400 to 442	300 to 500	
58. Toronto	1850	1700	.....	600 to 720	.....	Less than 500	300 to 300	300 to 500	
59. Upper Sandusky	1350	2000	.....	600	.....	Less than 500	180 to 225	300 to 500	
60. Wadsworth	1200	2000	.....	400 to 600	120 to 600	Less than 500	300 to 350	60 to 70.	
61. Wapakoneta	1600	2200	600 to 850	480 to 700	.....	Less than 500	360	300 to 500	
62. Waterville	1000	1600	720	360	.....	Less than 500	.....	.....	
63. Wayneville	900	1400	760	700 to 1000	.....	Less than 500	300 to 350	400 to 600.	
64. West Liberty	900	1000	.....	.....	.....	Less than 500	.....	.....	
65. West Liberty	900	1000	.....	.....	.....	Less than 500	.....	.....	
66. Willoughby	1100	1800	.....	.....	.....	Less than 500	.....	.....	
67. Yellow Springs	810	1300	.....	.....	.....	Less than 500	.....	.....	

\* Janitor school, \$600; elementary teacher, \$380.

# TABLE E. ECONOMIC CONDITIONS OF THE CITY SUPERINTENDENTS OF THE STATE OF OHIO.

In the table given below are set forth certain economic conditions relative to the superintendents of the city schools of Ohio. The data were furnished by the superintendents themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

No.	Size of city.	Man or woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends or engage in some other occupation in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
1.	Medium.	Man.	30	\$2000	\$1700	\$300	Yes.	Yes.	\$800	None	No.	Yes.	\$3000	No.	
2.	Smaller.	Man.	22	1800	1400	400	Yes.	Yes.	None	30%	No.	Yes.	5000	No.	
3.	Medium.	Man.	22	2100	1400	700	No.	Yes.	1000	30%	No.	No.	4000	Not now.	
4.	Smaller.	Man.	17	1953	1660	293	Yes.	Yes.	953	.....	No.	Yes.	4000	No.	
5.	Smaller.	Man.	16	2000	1200	800	No.	.....	1300	25%	No.	No.	3000	.....	
6.	Smaller.	Man.	16	1850	1430	420	No.	.....	900	75%	No.	No.	4000	No.	
7.	Smaller.	Man.	19	1800	1450	350	No.	.....	800	100%	No.	Yes.	4500	No.	
8.	Smaller.	Man.	32	2000	2116	.....	No.	.....	None	20%	No.	Yes.	5000	No.	
9.	Medium.	Man.	25	2500	2300	200	No.	.....	1200	50%	No.	No.	3000	No.	
10.	Smaller.	Man.	20	2500	2015	685	No.	.....	1800	40%	No.	Yes.	3660	Sadom.	
11.	Smaller.	Man.	15	1800	1550	250	No.	.....	900	25%	No.	No.	6000	No.	
12.	Smaller.	Man.	36	2220	2300	.....	Yes.	No.	10%	15%	No.	No.	.....	No.	
13.	Smaller.	Man.	25	2220	900	1300	Yes.	Yes.	420	30%	No.	Yes.	3000	No.	
14.	Smaller.	Man.	32	1800	1300	500	No.	.....	300	20%	No.	Yes.	3000	No.	
15.	Smaller.	Man.	22	1800	1400	400	No.	.....	600	25%	No.	Yes.	3000	Perhaps.	
16.	Smaller.	Man.	16	1550	800	750	Yes.	Yes.	900	60%	No.	No.	3000	No.	
17.	Smaller.	Man.	22	2200	1500	700	Yes.	Yes.	600	50%	No.	No.	3000	No.	
18.	Medium.	Man.	23	2700	1860	900	No.	.....	1300	35%	No.	No.	.....	No.	
19.	Medium.	Man.	10	2500	1800	500	No.	.....	.....	33 1/3%	No.	No.	8000	No.	
20.	Smaller.	Man.	19	1750	1500	.....	No.	Yes.	550	70%	No.	Yes.	5000	No.	
21.	Smaller.	Man.	21	1800	685	800	No.	.....	400	.....	No.	Yes.	5000	No.	
22.	Larger.	Man.	23	5400	2450	1600	No.	.....	3000	70%	No.	Yes.	5000	No.	
23.	Smaller.	Man.	26	1700	1535	135	No.	.....	100	35%	No.	Yes.	5000	Yes.	
24.	Smaller.	Man.	25	2000	1600	400	Yes.	No.	300	25%	No.	Yes.	6000	Yes.	
25.	Smaller.	Man.	30	1800	1200	500	Yes.	No.	500	100%	No.	No.	2000	Not yet.	
26.	Larger.	Man.	25	4500	3600	900	Yes.	Yes.	2200	50%	No.	Yes.	4000	No.	

To erect a home.

Poor pay.

# TABLE F. ECONOMIC CONDITIONS OF THE SUPERINTENDENTS OF SCHOOLS IN THE VILLAGES OF OHIO.

In the table given below are set forth certain economic conditions relative to the superintendents of the city schools of Ohio. The data were furnished by the superintendents themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

No.	Size of city.	Man or woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends or engage in some other occupation in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
1.	Small.	Man.	21	\$1200	(?)	\$200	No.	....	\$200	25%	No.	No.	\$2000	....	Low salary for work done. Can make more money.
2.	Small.	Man.	10	1400	(?)	450	No.	....	50	125%	Yes.	Yes.	2000	No.	
3.	Small.	Man.	11	720	\$387	300	Yes.	No.	50	35%	Yes.	Yes.	2000	Yes.	
4.	Small.	Man.	20	1027½	776	200	No.	....	900	40%	No.	Yes.	3500	No.	
5.	Small.	Man.	11	1350	1000	350	Yes.	Yes.	100	20%	No.	Yes.	2500	No.	
6.	Small.	Man.	24	950	800	150	No.	....	1170	50%	....	....	3000	No.	
7.	Small.	Man.	9	1800	1350	400	No.	....	600	....	Yes.	No.	2400	No.	
8.	Small.	Man.	12	900	835	65	No.	....	650	25%	No.	Yes.	4000	Yes.	
9.	Small.	Man.	8	1000	800	200	No.	....	640	25%	No.	Yes.	5000	Yes.	
10.	Small.	Man.	4½	1215	450	750	No.	....	360	50%	No.	Yes.	3000	Yes.	
11.	Small.	Man.	19	1027	1100	72	Yes.	Nearly.	400	100%	....	No.	4000	Yes.	
12.	Small.	Man.	10	1400	750	500	No.	....	400	100%	No.	....	5000	No.	Profession not permanent. Better prospects in another profession.
13.	Small.	Man.	8	1000	750	250	No.	....	400	100%	No.	....	4000	Yes.	Not sufficient pay.
14.	Small.	Man.	9	900	845	50	No.	....	100	100%	No.	....	4000	Yes.	Not sufficient pay.
15.	Small.	Man.	6	855	575	250	No.	....	315	100%	No.	No.	4500	Not certain.	
16.	Small.	Man.	8	810	660	150	No.	....	180	30%	Yes.	No.	2100	No.	
17.	Small.	Man.	23	1000	812	200	No.	....	100	25%	No.	No.	2000	Undecided.	
18.	Small.	Man.	7	1100	700	250	No.	....	350	....	No.	Yes.	3500	No.	Must make more money.
19.	Small.	Man.	4	810	500	300	No.	....	400	30%	No.	Yes.	3500	No.	
20.	Small.	Man.	20	1300	....	150	No.	....	180	75%	No.	No.	2300	No.	
21.	Small.	Man.	7	900	683	....	No.	....	400	50%	Yes.	No.	1600	Yes.	Salary not sufficient.
22.	Small.	Man.	12	900	650	150	No.	....	400	20%	....	....	3500	No.	
23.	Small.	Man.	9	1100	925	175	No.	....	530	....	....	....	3500	No.	

TABLE F. ECONOMIC CONDITIONS OF THE SUPERINTENDENTS OF SCHOOLS IN THE VILLAGES OF OHIO—Continued.

In the table given below are set forth certain economic conditions relative to the superintendents of the city schools of Ohio. The data were furnished by the superintendents themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

No.	Size of city.	Man or woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends or engage in some other occupation in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
24.	Small.	Man.	25	\$1650	\$1180	\$450	No.	....	\$500	30%	No.	Yes.	\$3500	No.	No outlook in it.
25.	Small.	Man.	14	1200	1054	146	No.	....	300	16%	Yes.	No.	\$750	Yes.	
26.	Small.	Man.	14	900	640	240	No.	....	150	40%	No.	No.	9000	No.	
27.	Small.	Man.	30	1300	1675	...	Yes.	Yes.	400	35%	Yes.	Yes.	3500	Don't know.	
28.	Small.	Man.	20	1250	...	...	No.	....	350	20%	....	Yes.	2000	No.	
29.	Small.	Man.	18	950	745	205	No.	....	100	50%	....	No.	2000	No.	
30.	Small.	Man.	17	...	...	...	No.	....	100	...	....	No.	2000	No.	
31.	Small.	Man.	15	950	550	400	No.	....	500	...	....	No.	...	....	
32.	Small.	Man.	18	1650	1500	150	No.	....	650	...	....	No.	3000	....	
33.	Small.	Man.	12	1100	1153	...	No.	....	600	100%	No.	Yes.	5000	Yes.	No outlook in it.
34.	Small.	Man.	16	1000	800	200	No.	....	300	35%	No.	Yes.	3200	Yes.	
35.	Small.	Man.	8	1000	750	250	No.	....	500	30%	No.	....	...	No.	Salary insufficient. Can't make enough.
36.	Small.	Man.	13	1350	1000	195	No.	....	600	40%	....	....	4500	No.	
37.	Small.	Man.	22	1240	1100	100	Yes.	No.	200	20%	....	....	4000	Yes.	Salary too low. Doesn't pay.
38.	Small.	Man.	16	1350	1100	250	No.	....	1000	50%	....	....	2500	Yes.	Tired of it.
39.	Small.	Man.	23	1000	900	100	No.	....	...	20%	....	....	4000	Yes.	

TABLE G. ECONOMIC CONDITIONS OF THE HIGH SCHOOL TEACHERS IN THE CITY SCHOOLS OF THE STATE OF OHIO.

In the table given below are set forth certain economic conditions relative to the high school teachers of the city schools of Ohio. The data were furnished by the high school teachers themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

Number.	Size of City.	Man or Woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends, or engage in some other occupation in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
1	Small	Woman	8	\$750	\$490	\$250	No	.....	\$250	100%	No	No	\$700	No	"Can't live on the pay."
2	Small	Woman	3	800	750	50	No	.....	450	.....	Yes	Yes	2000	No	
3	Small	Man	17	855	1050	.....	Yes	No	300	.....	Yes	Yes	3000	Yes	
4	Small	Woman	14	675	555	100	Mother	Yes	175	.....	No	No	800	No	
5	Small	Woman	15	700	605	100	No	.....	200	33 1-3	No	No	2000	No	
6	Small	Woman	10	750	630	100	No	.....	350	15	No	No	1200	No	
7	Medium	Man	9	1050	854.20	195.80	No	.....	450	50	No	Yes	4200	Yes	
8	Medium	Woman	7	720	500	220	.....	.....	40 per mo.	.....	No	No	1000	No	
9	Large	Woman	.....	1200	1200	.....	.....	.....	None	40	Yes	Yes	1500	No	
10	Large	Woman	10	630	565	64	No	.....	440	20	No	No	2000	No	
11	Large	Man	20	1800	1415	200	No	.....	100	None	No	Yes	3000	No	
12	Small	Man	23	810	800	.....	Yes	Yes	270	350	Yes	Yes	2700	No	"It means poverty to continue."
13	Small	Man	14	630	630	.....	No	.....	.....	.....	No	Yes	.....	.....	
14	Small	Woman	8	750	600	150	No	.....	300	50-75	No	No	3800	No	

TABLE G. ECONOMIC CONDITIONS OF THE HIGH SCHOOLS TEACHERS IN THE CITY SCHOOLS OF THE STATE OF OHIO—Continued.

In the table given below are set forth certain economic conditions relative to the superintendents of the city schools of Ohio. The data were furnished by the high school teachers themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

Number.	Size of City.	Man or Woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends, or engage in some other occupation in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
15	Small	Man	7	\$900	\$700	\$100	No	.....	\$50 per mo.	.....	Yes	No	\$3000	No	.....
16	Medium	Man	12	1000	850	150	No	.....	400	50	No	Yes	3000	No	.....
17	Small	Man	20	1200	875	325	No	.....	400	25-40	No	No	3700	No	.....
18	Small	Woman	5	650	642	8	No	.....	200	33 1-3	No	No	3200	Yes	.....
19	Small	Woman	7	900	879	.....	No	.....	425	.....	Yes	No	2150	Yes	.....
20	Large	Man	18	2000	1860	140	No	.....	800	35	No	Yes	2000	No	.....
21	Medium	Man	7	1400	1140	260	Yes	Yes	550	35	No	Yes	2500	No	.....
22	Small	Man	20	850	500	350	No	.....	580	.....	No	No	2500	No	.....
23	Small	Woman	10	540	360	100	No	.....	200	.....	No	No	2250	No	.....
24	Small	Woman	7	810	537	.....	No	.....	300	.....	No	No	4100	No	.....
25	Medium	Man	20	1150	1150	.....	No	.....	400	40	Yes	No	.....	No	.....
26	Small	Man	33	1600	615	300	Yes	No	400	.....	No	Yes	5050	No	.....
27	Small	Woman	18	750	.....	.....	No	.....	150	.....	No	Yes	5000	No	.....
28	Small	Woman	7	800	.....	.....	No	.....	200	.....	No	No	1300	No	.....

"On account of the salary."  
"Too exhausting."



29	Small	Woman	9	700	650	50	No	.....	25	25-33	Yes	No	5000	No	"From choice."
30	Small	Woman	10	822	450	200	No	.....	502	25	No	No	2500	No	
31	Small	Man	7	720	345	400	No	.....	360	30	No	Yes	2800	Yes	
32	Medium	Man	16	950	650	500	Yes	Yes	300	50	No	Yes	2000	No	
33	Medium	Man	15	975	750	225	No	.....	300	.....	No	Yes	2500	No	
34	Small	Woman	11	900	1000	Ins. Pr.	No	.....	425	35-40	Yes	No	4500	No	
35	Small	Woman	6	570	570	.....	No	.....	20	50	.....	No	2000	No	
36	Small	Woman	6	570	850	.....	No	.....	.....	.....	Yes	Yes	.....	No	
37	Small	Woman	8	522½	511	.....	No	.....	.....	.....	No	No	1500	No	
38	Small	Man	6	517½	.....	120.50	No	.....	.....	.....	Yes	No	2000	Yes	
39	Small	Man	3	807½	850	.....	Yes	.....	207½	25	Yes	No	2000	Yes	
40	Small	Woman	6	527½	527½	.....	No	.....	.....	.....	No	Yes	4500	No	
41	Small	Woman	5	522½	360	60	No	.....	150	35	Yes	No	2000	No	
42	Small	Woman	1	475	300	.....	No	.....	.....	40	Yes	No	3000	No	
43	Small	Woman	1	475	380	50	No	.....	.....	.....	Yes	No	2500	No	
44	Small	Woman	26	570	.....	.....	Yes	No	.....	35-40	Yes	No	2000	No	
45	Small	Woman	27	585	.....	.....	Yes	.....	50	.....	.....	No	.....	No	
46	Small	Woman	18	585	800	.....	Yes	No	135	150	Yes	No	600	.....	
47	Small	Woman	11½	690	528	50	.....	.....	100	.....	No	Yes	3000	Yes	
48	Small	Woman	4	650	525	125	No	.....	150	.....	No	No	2000	No	
49	Small	Woman	6	700	625	75	No	.....	40	.....	No	No	1070	No	
50	Small	Woman	20	900	775	100	Yes	Yes	300	300	No	No	700	No	
51	Small	Woman	10	700	670	.....	No	.....	200	25	Yes	No	.....	No	
52	Small	Woman	4	675	575	100	No	.....	465	.....	Yes	Yes	3400	Perhaps	"Poor pay, expense of energy."
53	Small	Woman	10	765	600	.....	No	.....	500	50	No	No	.....	Yes	

"Practicing law will be more congenial."

TABLE H. ECONOMIC CONDITIONS OF THE HIGH SCHOOL TEACHERS IN THE VILLAGES OF OHIO.

In the table given below are set forth certain economic conditions relative to the high school teachers of the city schools of Ohio. The data were furnished by the high school teachers themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

Number	Man or woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living within the last ten years.	Is it necessary for you to live with relatives or friends, or engage in some other occupation in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
1.	Village.	Man.	\$75	\$465	\$210	No.	....	....	30%	Yes.	No.	\$1700	Yes.	Not remunerative enough.
2.	Village.	Woman.	630	350	250	No.	....	50	....	No.	No.	1000	No.	
3.	Village.	Woman.	400	300	100	No.	....	250	....	Yes.	Yes.	2500	No.	
4.	Village.	Woman.	585	485	100	Yes.	No.	225	33 1-3%	Yes.	No.	1900	No.	
5.	Village.	Woman.	675	500	175	No.	....	250	50%	Yes.	No.	1500	No.	
6.	Village.	Woman.	600	400	200	No.	Yes.	360	33 1-3%	No.	No.	125	Yes.	Salary too low.
7.	Village.	Man.	675	269	406	Yes.	....	200	33 1-3%	No.	No.	500	....	Depends on circumstances.
8.	Village.	Woman.	700	645	55	Yes.	No.	180	....	Yes.	Yes.	2000	(?)	
9.	Village.	Man.	630	600	...	Yes.	....	300	20%	No.	No.	1100	No.	
10.	Village.	Woman.	540	440	100	No.	....	265	....	Yes.	Yes.	700	No.	
11.	Village.	Man.	540	460	80	No.	....	200	20%	No.	Yes.	3000	No.	
12.	Village.	Woman.	810	770	160	No.	....	270	25%	No.	Yes.	2500	Yes.	Gains not worth the pains.
13.	Village.	Man.	612	520	92	No.	....	330	50%	No.	Yes.	1500	No.	
14.	Village.	Man.	630	405	225	No.	Yes.	180	33%	Yes.	No.	500	No.	Small salary.
15.	Village.	Man.	450	400	50	Yes.	....	335	....	No.	No.	1500	No.	Too uncertain.
16.	Village.	Man.	600	515	85	No.	....	380	50%	Yes.	Yes.	1600	Yes.	
17.	Village.	Man.	675	385	250	No.	....	135	....	Yes.	No.	5035	No.	
18.	Village.	Woman.	855	855	...	Yes.	....	225	50%	Yes.	Yes.	1700	....	
19.	Village.	Woman.	540	440	100	No.	Yes.	135	50%	Yes.	Yes.	1000	No.	Lack of remuneration.
20.	Village.	Woman.	630	605	25	Yes.	....	315	....	Yes.	No.	900	....	
21.	Village.	Man.	675	675	...	Yes.	....	...	....	Yes.	Yes.	...	....	
22.	Village.	Man.	675	675	...	Yes.	....	...	....	Yes.	Yes.	...	....	
23.	Village.	Woman.	630	430	200	No.	....	...	....	Yes.	No.	...	....	

24.	Village.	Woman.	1	450	410	40	No.	.....	.....	.....	35%	No.	No.	1500	No.	
25.	Village.	Man.	5	540	477	63	No.	.....	.....	Yes.	20%	Yes.	No.	1500	No.	
26.	Village.	Man.	11	600	420	180	No.	.....	.....	.....	20%	.....	No.	1600	No.	Cannot make ends meet.
27.	Village.	Man.	11	720	720	...	No.	.....	.....	.....	70%	.....	No.	2100	Yes.	
28.	Village.	Man.	4	820	520	300	No.	.....	.....	No.	60%	No.	No.	3100	No.	
29.	Village.	Man.	5	600	525	75	No.	.....	.....	No.	50%	No.	No.	4000	Yes.	
30.	Village.	Man.	4	800	839	...	No.	.....	.....	Yes.	33 1/3%	Yes.	No.	3000	No.	Not sufficient salary.
31.	Village.	Man.	11	1100	1110	...	No.	.....	.....	No.	250%	No.	Yes.	3000	No.	
32.	Village.	Woman.	6	800	650	150	No.	.....	.....	.....	17%	No.	No.	4000	Yes.	Lack of opportunity and money.
33.	Village.	.....	15	900	742	188	No.	.....	.....	.....	50%	.....	No.	5000	No.	
34.	Village.	.....	6	900	800	100	No.	.....	.....	.....	100%	.....	No.	3200	No.	
35.	Village.	Woman.	8	675	425	250	No.	.....	.....	Yes.	60%	Yes.	No.	1300	No.	
36.	Village.	Man.	9	900	375	595	No.	.....	.....	.....	300%	.....	No.	2500	Yes.	
37.	Village.	Woman.	16	675	569	106	Yes.	Yes.	Yes.	No.	25%	No.	No.	1800	No.	Pay incommensurate.
38.	Village.	Woman.	8	675	655	20	.....	.....	.....	.....	25%	.....	No.	2500	No.	
39.	Village.	Woman.	9	535	510	75	.....	.....	.....	Yes.	20%	Yes.	No.	550	No.	
40.	Village.	Man.	1	450	425	25	Yes.	Yes.	Yes.	.....	.....	.....	No.	3200	.....	
41.	Village.	Woman.	11	427	427	...	No.	.....	.....	.....	.....	.....	No.	.....	.....	
42.	Village.	Man.	12	810	610	200	No.	.....	.....	No.	75%	No.	No.	1500	No.	
43.	Village.	Man.	12	810	700	300	No.	.....	.....	No.	18%	No.	No.	2000	No.	
44.	Village.	Man.	11	535	658	...	No.	.....	.....	Yes.	20%	Yes.	No.	2000	No.	
45.	Village.	Man.	20	675	475	200	No.	Yes.	Yes.	.....	35%	.....	Yes.	3000	Yes.	Insufficient remuneration.
46.	Village.	Man.	1	675	555	120	No.	.....	.....	No.	.....	Yes.	Yes.	3000	Yes.	More lucrative employment.
47.	Village.	Woman.	1	535	525	60	No.	.....	.....	.....	.....	.....	.....	.....	No.	
48.	Village.	Woman.	14	630	520	100	Yes.	Yes.	Yes.	No.	.....	.....	Yes.	.....	No.	
49.	Village.	Woman.	10	630	350	...	No.	.....	.....	No.	.....	.....	No.	1500	No.	
50.	Village.	Man.	13	810	663	147	No.	.....	.....	No.	100%	No.	.....	2500	Yes.	Have position that pays more.



23.	Medium.	Man.	30	1200.00	1500.00	70	Yes.	No.	100.00	40%	No. Yes.	No.	2000	No.	Financial reasons. Can't make a living.
24.	Medium.	Man.	20	1200.00	1130.00	70	Yes.	No.	200.00	25%	No.	No.	600	No.	
25.	Smaller.	Woman.	14	540.00	540.00	...	No.	....	20	100%	....	No.	...	Yes.	
26.	Smaller.	Woman.	14	360.00	360.00	...	....	No.	5 a mo.	35%	Yes.	No.	2500	Yes.	Insufficient salary. Better salary.
27.	Smaller.	Man.	30	850.00	846.00	...	Yes.	No.	300.00	30%	Yes.	No.	1200	No.	
28.	Smaller.	Man.	17	700.00	...	None.	No.	....	350.00	39%	No.	No.	2700	No.	
29.	Smaller.	Man.	15	850.00	545.00	135	No.	....	15.00	25%	No.	No.	1820	No.	Better remuneration.
30.	Smaller.	Man.	3	540.00	540.00	None.	No.	....	375.00	25%	Yes.	No.	...	No.	
31.	Medium.	Woman.	22	975.00	640.00	...	Yes.	No.	200.00	18%	Yes.	No.	300	Yes.	
32.	Smaller.	Man.	17	540.00	430.00	50	No.	....	30 a mo.	25%	No.	No.	2200	Not now.	Low salaries. Short tenure of position.
33.	....	Man.	11	1000.00	...	100	No.	....	315.00	183%	No.	No.	200	No.	
34.	Smaller.	Man.	21	855.00	732.00	100	No.	....	100 a mo.	30%	Yes.	No.	2000	Yes.	
35.	Smaller.	Woman.	11	585.00	485.00	100	No.	1-3 pd.	10 a mo.	30%	Yes.	No.	400	Yes.	Low salaries. Short tenure of position.
36.	Larger.	Man.	29	2900.00	2130.00	None.	Yes.	....	575.00	35%	Yes.	No.	700	No.	
37.	Smaller.	Woman.	13	540.00	541.30	135	No.	....	5 a mo.	30%	No.	No.	3500	Yes.	
38.	Larger.	Woman.	17	900.00	765.00	100	Yes.	....	730.00	....	No.	No.	...	Yes.	
39.	Smaller.	Woman.	18	585.00	485.00	100	No.	....	...	....	No.	Yes.	...	Yes.	
40.	....	Man.	7	1000.00	535.00	465	No.	....	...	....	No.	Yes.	...	Yes.	

# TABLE J. ECONOMIC CONDITIONS OF THE WARD PRINCIPALS OF THE VILLAGES OF OHIO.

In the table given below are set forth certain economic conditions relative to the ward principals of the village schools of Ohio. The data were furnished by the ward principals themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

No.	Man or woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
1.	Woman.	12	\$540	\$520	\$375	No.	.....	\$135	100%	Yes.	No.	\$1000	No.	
2.	Man.	6	675	300	.....	Yes.	.....	480	10%	.....	Yes.	600	No.	
3.	Woman.	25	675	450	.....	Yes.	.....	180	35%	No.	No.	600	No.	
4.	Woman.	13	1000	1000	.....	No.	.....	640	300%	No.	.....	500	Yes.	
5.	Man.	25	665	510	57	.....	.....	287	.....	Yes.	No.	300	Yes.	Better salary wanted.
6.	Man.	12	567	510	.....	.....	.....	.....	40%	Housekeeping.	Yes.	.....	Yes.	Works during vacation.
7.	Man.	33	540	700	75	Yes.	All but \$200.	\$10 a mo.	40%	.....	Yes.	.....	No.	Expenses more than town clerk, salary \$250.
8.	Man.	6	675	257	400	No.	.....	480	33%	No.	No.	2400	(?)	Receives small rent from house and interest on \$1800.
9.	Woman.	16	540	465	.....	No.	.....	90	15%	No.	No.	2000	No.	To get into a better profession.
10.	Man.	3	600	400	.....	No.	.....	30	.....	.....	.....	1000	Yes.	Home paid for while teaching in country ten years ago at \$45 per mo. Could not now save on present salary did she not own her home.
11.	Woman.	25	665	665	.....	Yes.	Yes.	\$25 a mo.	60%	No.	No.	.....	No.	

Note.—Only three own their own home. Many questions were left unanswered.

TABLE K. ECONOMIC CONDITIONS OF THE TEACHERS IN THE ELEMENTARY SCHOOLS OF THE CITIES OF OHIO.

In the table given below are set forth certain economic conditions relative to the teachers of the city schools of Ohio. The data were furnished by the teachers themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

No.	Size of city.	Man or woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
1.	Medium.	Woman.	10	\$600	\$490	\$50	No.	.....	\$300	33%	No.	No.	\$565	....	
2.	Medium.	Woman.	18	600	468	90	No.	.....	160	33%	No.	Yes.	587	No.	
3.	Small.	Woman.	20	488	468	.....	No.	.....	180	50%	No.	Yes.	1000	No.	
4.	Small.	Woman.	10	450	565	25	No.	.....	100	40%	Yes.	No.	1720	No.	
5.	Small.	Woman.	8	425	400	.....	No.	.....	25	35%	Yes.	No.	500	No.	
6.	Small.	Woman.	19	405	495	.....	No.	.....	275	100%	Yes.	Yes.	800	Yes.	
7.	Large.	Woman.	8	650	550	.....	No.	.....	50	82%	Yes.	No.	845	Yes.	
8.	Large.	Woman.	18	700	650	50	No.	.....	.....	32%	Yes.	No.	700	Yes.	
9.	Medium.	Woman.	25	605	600	50	No.	.....	.....	40%	Yes.	No.	2000	No.	
10.	Small.	Woman.	16	495	470	.....	No.	.....	.....	40%	Yes.	No.	.....	No.	
11.	Small.	Woman.	10	465	390	15	No.	.....	.....	100%	Yes.	No.	.....	No.	
12.	Small.	Woman.	16	465	420	.....	No.	.....	45	100%	Yes.	No.	125	No.	
13.	Large.	Woman.	38	750	650	100	No.	.....	300	25%	Yes.	No.	700	No.	
14.	Large.	Woman.	23	575	600	160	Yes.	Yes.	200	32%	No.	No.	.....	No.	
15.	Large.	Woman.	23	800	615	185	No.	.....	200	23%	No.	No.	.....	No.	
16.	Large.	Woman.	10	450	350	60	No.	.....	180	100%	No.	No.	.....	No.	
17.	Small.	Woman.	7	475	475	.....	No.	.....	150	75%	Yes.	No.	200	No.	
18.	Small.	Woman.	16	525	450	.....	No.	.....	135	10%	Yes.	No.	.....	No.	
19.	Medium.	Woman.	6	305	380	25	Yes.	No.	.....	10%	Yes.	No.	400	No.	
20.	Small.	Woman.	2	360	385	.....	No.	.....	225	28%	Yes.	No.	400	No.	
21.	Small.	Woman.	9	450	515	75	No.	.....	150	50%	Yes.	No.	.....	No.	
22.	Small.	Woman.	13	600	739	0	Yes.	Yes.†	.....	.....	.....	No.	900	Yes.	

† Inherited.

TABLE K. ECONOMIC CONDITIONS OF THE TEACHERS IN THE ELEMENTARY SCHOOLS OF THE CITIES OF OHIO.

—CONTINUED.

In the table given below are set forth certain economic conditions relative to the teachers of the city schools of Ohio. The data were furnished by the teachers themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

No.	Size of city.	Man or woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
23.	Small.	Woman.	6	\$450	\$205	\$54	No.	.....	\$180	95%	No.	No.	....	No.	
24.	Small.	Woman.	13	450	280	90	No.	.....	90	95%	No.	No.	....	No.	
25.	Small.	Woman.	20	500	480	20	Yes.	No.	125	6%	Yes.	No.	\$700	No.	
26.	Medium.	Woman.	20	422	520	8	No.	.....	125	6%	Yes.	Yes.	350	No.	
27.	Medium.	Woman.	15	500	380	100	Yes.	Yes.	160	100%	Yes.	Yes.	200	No.	
28.	Small.	Woman.	14	575	495	80	Yes.	Yes.	75	50%	Yes.	Yes.	2000	Yes.	Inability to make ends meet.
29.	Small.	Woman.	5	450	307	90	Yes.	No.	50	60%	.....	.....	800	No.	
30.	Small.	Woman.	25	456	593	....	Yes.	Yes.	40	60%	No.	.....	100	No.	
31.	Small.	Woman.	8	414	354	60	No.	.....	144	50%	Yes.	No.	.....	No.	
32.	Medium.	Woman.	10	525	480	....	No.	.....	170	50%	Yes.	No.	.....	No.	
33.	Large.	Woman.	10	650	650	....	Yes.	Yes.	400	100%	No.	No.	2000	Yes.	
34.	Small.	Woman.	18	405	365	15	No.	.....	160	100%	Yes.	No.	200	No.	If I can get better position.
35.	Large.	Woman.	9	625	475	150	No.	No.	325	50%	No.	No.	400	No.	
36.	Large.	Woman.	20	700	420	....	Yes.	No.	100	100%	Yes.	Yes.	1000	No.	Doesn't pay.
37.	Small.	Woman.	2	405	450	....	No.	.....	45	33%	Yes.	Yes.	....	No.	
38.	Medium.	Woman.	30	675	645	....	Yes.	Yes.	225	33%	No.	No.	1500	Yes.	Too wearing on nervous system.
39.	Medium.	Woman.	8	650	535	....	No.	.....	350	20%	Yes.	No.	250	Yes.	
40.	Small.	Woman.	13	450	350	100	No.	.....	50	20%	No.	No.	150	No.	
41.	Small.	Woman.	18	500	375	125	No.	.....	92	....	No.	No.	....	No.	



42.	Small.	Woman.	13	360	350	10	No.	.....	135	50%	Yes.	No.	500	No.
43.	Small.	Woman.	19	450	325	90	No.	.....	25	50%	No.	No.	500	No.
44.	Medium.	Woman.	15	495	362	133	No.	.....	150	40%	No.	No.	.....	No.
45.	Medium.	Woman.	24	475	600	.....	Yes.	Yes.	75	100%	Yes.	No.	100	No.
46.	Medium.	Woman.	15	525	525	.....	No.	.....	200	80%	Yes.	No.	.....	No.
47.	Small.	Woman.	20	450	450	.....	No.	.....	180	50%	No.	No.	400	No.
48.	Small.	Woman.	12	540	720	.....	No.	.....	180	100%	Yes.	No.	.....	No.
49.	Small.	Woman.	14	540	375	.....	No.	.....	100	.....	No.	No.	.....	No.
50.	Medium.	Woman.	18	600	589	12	No.	.....	150	.....	No.	No.	.....	No.
51.	Medium.	Woman.	11	600	543	50	No.	.....	225	(?)	Yes.	No.	.....	No.
52.	Small.	Woman.	8	430	330	97	1/2 interest.	Almost.	65	50%	Yes.	No.	200	No.
53.	Small.	Woman.	6	480	540	30	No.	.....	170	100%	Yes.	No.	125	Yes.
54.	Small.	Woman.	8	480	397	30	No.	.....	120	.....	Yes.	No.	75	Yes.
55.	Medium.	Woman.	5	440	490	.....	Yes.	Yes.	40	50%	Yes.	No.	1500	No.
56.	Medium.	Woman.	20	475	475	.....	No.	Yes.	25	50%	Yes.	No.	1200	No.
57.	Medium.	Woman.	6	450	411	39	Yes.	Yes.	150	.....	Yes.	No.	1700	No.
58.	Medium.	Woman.	11	450	450	.....	Yes.	No.	90	.....	Yes.	No.	900	No.
59.	Small.	Woman.	20	550	410	140	No.	.....	100	.....	No.	No.	.....	No.
60.	Small.	Woman.	6	450	446	.....	No.	.....	50	25%	No.	No.	400	No.
61.	Medium.	Woman.	13	500	500	.....	No.	.....	50	.....	Yes.	No.	.....	No.
62.	Medium.	Woman.	9	480	385	95	No.	.....	120	50%	Yes.	No.	1400	Yes.
63.	Small.	Woman.	6	500	400	.....	No.	.....	50	55%	Yes.	No.	.....	No.
64.	Small.	Woman.	7	360	360	.....	No.	.....	10	.....	Yes.	No.	.....	No.
65.	Small.	Woman.	4	405	387	.....	No.	.....	90	30%	Yes.	No.	.....	Yes.
66.	Medium.	Woman.	16	625	525	140	No.	.....	200	.....	No.	No.	.....	Yes.
67.	Medium.	Woman.	20	635	609	175	No.	.....	100	25%	Yes.	No.	.....	No.
68.	Small.	Woman.	9	400	345	85	No.	.....	150	35%	No.	No.	900	No.
69.	Small.	Woman.	15	500	400	100	No.	.....	75	15%	Yes.	No.	.....	No.
70.	Small.	Woman.	30	475	375	100	Yes.	Yes.	.....	40%	No.	Yes.	.....	No.
71.	Small.	Woman.	5	380	280	100	No.	.....	45	20%	Yes.	No.	185	No.
72.	Small.	Woman.	5	522	468	54	No.	.....	122	.....	Yes.	No.	750	No.
73.	Small.	Woman.	9	522	.....	45	No.	.....	72	.....	Yes.	No.	1500	No.
74.	Medium.	Woman.	18	570	420	50	No.	.....	270	33%	Yes.	No.	1500	No.
75.	Small.	Woman.	17	450	427	23	No.	.....	150	45%	Yes.	No.	.....	No.
76.	Small.	Woman.	14	450	370	80	No.	.....	100	15%	Yes.	No.	200	No.
77.	Medium.	Woman.	10	430	350	50	No.	.....	150	33%	Yes.	No.	5000	No.
78.	Medium.	Woman.	3	430	380	75	No.	.....	50	33%	Yes.	No.	2000	No.
79.	Medium.	Woman.	3	380	280	100	No.	.....	.....	.....	Yes.	No.	2000	No.
80.	Medium.	Woman.	30	380	230	435	No.	.....	.....	.....	Yes.	No.	2000	No.
81.	Medium.	Woman.	3	475	435	40	No.	.....	.....	40%	No.	No.	2000	No.
82.	Medium.	Woman.	3	430	551	.....	No.	.....	.....	40%	No.	No.	2000	No.
83.	Medium.	Woman.	26	380	591	50	No.	.....	.....	20%	Yes.	No.	2500	Perhaps.
84.	Small.	Woman.	22	575	455	.....	No.	.....	90	40%	Yes.	No.	1500	Insufficiency of income.
85.	Small.	Woman.	22	575	575	.....	Yes.	No.	63	100%	.....	No.	.....	Poor pay.
86.	Small.	Woman.	11	450	450	.....	No.	No.	63	100%	.....	No.	460	.....
87.	Small.	Woman (?)	11	760	675	75	No.	.....	150	25%	Yes.	No.	600	No.
88.	Larger.	Woman.	19	615	455	160	No.	.....	115	25%	Yes.	No.	700	No.
89.	Medium.	Woman.	10	750	688	35	No.	.....	50	25%	Yes.	No.	750	No.
90.	Larger.	Woman.	12	700	688	12	No.	.....	250	100%	Yes.	No.	1400	No.
91.	Small.	Woman.	12	523	365	100	No.	.....	100	35%	Yes.	No.	450	No.
92.	Small.	Woman.	31	523	340	.....	No.	.....	.....	40%	.....	No.	2500	No.
93.	Small.	Woman.	15	523	400	100	No.	.....	143	40%	.....	No.	2000	No.
94.	Small.	Woman.	14	523	520	.....	No.	.....	285	30%	Yes.	No.	200	Yes.

To make ends meet.  
To obtain more pay.

Because of low salary.

Insufficient salary.

Insufficiency of income.  
Insufficiency of income.  
Poor pay.

TABLE K. ECONOMIC CONDITIONS OF THE TEACHERS OF THE ELEMENTARY SCHOOLS OF THE CITIES OF OHIO.

—CONTINUED.

In the table given below are set forth certain economic conditions relative to the teachers of the city schools of Ohio. The data were furnished by the teachers themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

Number.	Size of city.	Man or woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	Increase in cost of living during the last ten years.	Is it necessary for you to live with some other friends or engage in make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
96.	Small.	Woman.	11	\$428	\$300	\$100	Yes.	No.	\$1	66%	Yes.	No.	\$700	No.	
97.	Small.	Woman.	15	428	446	55	No.	No.	50	30%	Yes.	Yes.	600	No.	
98.	Small.	Woman.	9	438	532	...	No.	...	50	...	Yes.	No.	2200	...	
99.	Small.	Woman.	1	438	473	...	No.	...	...	...	Yes.	No.	2000	...	
100.	Small.	Woman.	1	380	370	...	No.	...	...	...	Yes.	No.	2500	...	
101.	Small.	Woman.	9	475	450	25	Yes.	Yes.	100	68%	Yes.	No.	3300	No.	
102.	Large.	Woman.	10	675	575	50	No.	...	28	33%	...	Yes.	3200	No.	
103.	Large.	Woman.	37	665	612	...	No.	...	270	50%	No.	No.	200	No.	
104.	Large.	Woman.	15	700	675	30	Yes.	...	100	30%	No.	No.	...	No.	
105.	Large.	Woman.	24	700	635	65	No.	No.	100	50%	Yes.	Yes.	...	No.	
106.	Large.	Woman.	17	700	679	21	No.	...	150	25%	Yes.	No.	800	No.	
107.	Large.	Woman.	11	600	665	...	No.	...	300	50%	Yes.	No.	600	No.	
108.	Large.	Woman.	13	700	610	90	No.	...	15	100%	...	No.	855	No.	
109.	Large.	Woman.	9	675	645	31	Yes.	...	275	100%	Yes.	No.	450	No.	
110.	Large.	Woman.	16	700	800	...	No.	No.	150	50%	No.	No.	337	No.	
111.	Large.	Woman.	10	700	850	...	Yes.	...	250	50%	...	No.	335	No.	
112.	Large.	Woman.	3	500	450	.50	No.	...	150	30%	Yes.	Yes.	800	No.	

114.	.....	Woman.	16	700	605	100	No.	.....	200	20%	.....	No.	1000	No.	
115.	Large.	Woman.	25	665	665	...	Yes.	No.	*	90%	No.	No.	1500	No.	
116.	Large.	Woman.	7	600	600	...	No.	.....	250	20%	No.	No.	900	No.	
117.	Large.	Woman.	6	575	455	120	No.	.....	225	40%	.....	No.	900	No.	
118.	Large.	Man.	...	700	700	...	.....	.....	250	35%	.....	Yes.	750	Possibly.	
119.	Large.	Woman.	25	700	600	100	No.	No.	...	35%	Yes.	Yes.	800	No.	
120.	Large.	Woman.	6	575	575	...	No.	.....	225	38%	Yes.	No.	800	No.	
121.	Large.	Woman.	8	600	595	5	No.	.....	250	35%	Yes.	No.	700	No.	
122.	Large.	Woman.	14	700	595	100	Yes.	No.	...	33%	No.	No.	600	No.	
123.	Small.	Woman.	24	625	540	75	No.	.....	200	30%	No.	No.	600	No.	
124.	Small.	Woman.	9	575	475	100	.....	.....	150	30%	No.	No.	350	No.	
125.	Small.	Woman.	19	540	355	100	No.	.....	275	.....	No.	Yes.	350	No.	
126.	Small.	Woman.	4	360	360	...	Jointly.	Yes.	90	17%	.....	.....	500	Might.	Low salary.
127.	Small.	Woman.	16	405	395	10	No.	.....	50	25%	Yes.	No.	.....	Yes.	Not profitable.
128.	Small.	Woman.	32	575	575	...	No.	.....	25	35%	Yes.	No.	.....	No.	
129.	Small.	Woman.	16	500	460	40	Yes.	Yes.	100	30%	No.	No.	800	No.	
130.	Large.	Woman.	30	800	685	50	Yes.	.....	...	33%	No.	No.	2500	No.	
131.	Large.	Woman.	19	700	824	...	No.	.....	150	50%	Yes.	No.	450	No.	
132.	Large.	Woman.	28	700	622	...	Yes.	.....	150	40%	Yes.	.....	1500	No.	Insufficiency of salary.
133.	Small.	Woman.	20	623	688	...	Yes.	.....	...	30%	Yes.	.....	2500	Possibly.	For better position.
134.	Small.	Woman.	2	380	474	...	No.	.....	...	20%	Yes.	.....	2500	No.	
135.	Small.	Woman.	18	475	688	...	No.	.....	...	40%	.....	No.	1700	No.	
136.	Small.	Woman.	18	475	688	...	Yes.	Yes.	48	40%	.....	No.	2500	No.	
137.	Small.	Woman.	5	423	300	125	No.	.....	...	.....	Yes.	No.	2500	No.	
138.	Small.	Woman.	4	423	423	...	Yes.	.....	229	35%	Yes.	No.	2000	No.	
139.	Small.	Woman.	15	380	605	...	No.	.....	...	40%	Yes.	Yes.	2580	No.	
140.	Small.	Woman.	8	360	500	...	No.	.....	...	50%	Yes.	No.	2580	Yes.	For a better position.
141.	Small.	Woman.	1	475	490	25	No.	.....	...	55%	Yes.	No.	...	Yes.	For work that pays better.
142.	Small.	Woman.	22	475	500	...	Yes.	No.	...	.....	Yes.	Yes.	...	Yes.	
143.	Small.	Woman.	...	...	...	...	Yes.	.....	...	...	Yes.	Yes.	...	Yes.	
144.	Small.	Woman.	13	450	555	...	Yes.	.....	150	33 1-3	No.	Yes.	652	No.	
145.	Small.	Woman.	4	432	432	...	.....	.....	...	.....	Yes.	Yes.	600	Yes.	
146.	Small.	Woman.	12	495	450	45	No.	.....	135	.....	No.	No.	...	Yes.	
147.	Medium.	Woman.	20	405	350	50	No.	.....	...	\$50	Yes.	Yes.	800	No.	
148.	Medium.	Woman.	10	450	385	65	No.	.....	210	100%	Yes.	No.	1600	No.	
149.	Medium.	Woman.	10	450	415	...	No.	.....	...	.....	No.	No.	...	No.	
150.	Small.	Woman.	2	450	475	50	No.	.....	5	.....	No.	Yes.	800	No.	
151.	Small.	Woman.	7	405	245	100	Yes.	.....	...	50%	Yes.	Yes.	250	Yes.	
152.	Medium.	Woman.	21	535	513	...	Yes.	Yes.	67 1/2	67 1/2	No.	No.	300	No.	
153.	Small.	Woman.	5	525	413	107	.....	.....	175	.....	No.	No.	700	Yes.	
154.	Small.	Woman.	10	600	500	100	No.	.....	220	.....	Yes.	No.	300	No.	
155.	Small.	Woman.	37	360	360	...	No.	.....	...	.....	Yes.	No.	300	No.	
156.	Medium.	Woman.	37	545	595	...	No.	.....	45	25%	Yes.	No.	...	No.	
157.	Small.	Woman.	9	525	525	...	No.	.....	250	50%	Yes.	No.	...	No.	
158.	Medium.	Woman.	15	563	330	200	Yes.	No.	100	50%	Yes.	No.	300	Not at present.	Poor pay
159.	Small.	Woman.	18	450	350	100	No.	.....	90	33 1-3	Yes.	No.	800	Maybe.	

\* Decreased.

TABLE L. ECONOMIC CONDITIONS OF THE TEACHERS IN THE ELEMENTARY SCHOOLS OF THE VILLAGES OF OHIO

In the table given below are set forth certain economic conditions relative to the teachers of the village schools of Ohio. The data were furnished by the teachers themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

Number.	Man or Woman	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	% increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends, or engage in some other occupation in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
1	Village	12	\$450	\$400	\$ 50	No	...	\$ 22	50	No	No	...	No	
2	Village	3	360	203	150	No	...	120	...	Yes	Yes	\$1000	No	
3	Village	6	405	256	50	No	...	85	...	Yes	No	100	No	
4	Village	6	405	300	50	No	...	180	...	Yes	No	65	No	
5	Village	...	530	540	50	No	...	235	100	Yes	No	150	No	
6	Village	5	520	440	50	No	...	130	30	No	No	...	No	
7	Village	20	450	408	36	No	...	280	40	No	No	1120	No	
8	Village	4	600	410	190	No	...	5	...	Yes	No	760	Yes	Like something else better
9	Village	2	405	292	60	Yes	Yes	100	...	No	No	270	No	
10	Village	10	360	354	...	Yes	...	125	...	Yes	No	200	No	
11	Village	7	360	482	115	Yes	No	10	...	Yes	No	270	Yes	
12	Village	...	360	340	...	...	...	...	...	Yes	No	1000	Yes	Must live
13	Village	1	360	425	...	No	...	5	...	Yes	No	1000	Yes	Prepare for other work
14	Village	7	360	450	...	No	...	90	10	Yes	No	1500	Yes	Better advantages in other work
15	Village	8	360	450	100	No	...	180	...	Yes	Yes	400	No	
16	Village	...	405	305	100	No	...	10	15	Yes	Yes	1000	No	
17	Village	2	360	403	...	No	...	10	...	No	Yes	...	No	

8	Village	Man	8	450	350	100	Yes	Yes	212	10	Yes	600	Yes	To take up architecture
9	Village	Woman	...	660	565	90	No	No	110	...	No	600	No	
10	Village	Man	4	540	450	20	No	No	240	40	No	...	Yes	
11	Village	Woman	10	427	422	...	No	Yes	65	40	Yes	...	No	
12	Village	Woman	5	660	575	75	No	Yes	160	...	Yes	300	No	
13	Village	Man	23	360	338	22	Yes	No	90	...	Yes	700	No	
14	Village	Woman	7	495	665	...	No	Yes	50	40	Yes	1350	No	
15	Village	Woman	7	405	364	41	No	Yes	45	15	Yes	500	Yes	For better pay
16	Village	Woman	5	405	350	50	No	Yes	75	20	Yes	150	No	
17	Village	Woman	31	405	375	20	No	Yes	75	100	Yes	500	No	
18	Village	Woman	3	360	300	60	No	Yes	180	...	Yes	200	No	
19	Village	Woman	15	360	320	40	Yes	Yes	45	25	Yes	400	No	
20	Village	Woman	13	360	340	20	Yes	Yes	90	...	No	160	No	
21	Village	Woman	1	500	600	...	No	Yes	...	...	Yes	500	No	
22	Village	Woman	5	450	270	180	No	Yes	90	33 1-3	Yes	4500	No	On account of health
23	Village	Woman	1	500	540	...	No	Yes	50	...	Yes	700	Yes	
24	Village	Woman	14	615	516	99	No	Yes	255	35	Yes	1800	No	
25	Village	Woman	11	540	390	150	No	Yes	220	33 1-3	No	3500	No	
26	Village	Man	2	630	550	...	No	No	...	...	No	...	No	
27	Village	Woman	2	450	255	195	No	No	50	...	No	150	Yes	Poor health
28	Village	Woman	4	350	285	50	No	No	5	10	No	...	No	
29	Village	Woman	7	320	315	...	No	No	5	...	No	...	No	
30	Village	Man	12	437	500	...	No	Yes	75	33 1-3	Yes	500	Yes	Small salary
31	Village	Woman	6	360	350	...	No	No	60	...	Yes	700	No	
32	Village	Woman	8	400	405	...	No	No	...	...	Yes	...	No	
33	Village	Woman	3	405	...	...	No	...	...	...	No	...	Yes	Insufficient wages.
34	Village	Woman	6	292	290	...	No	Yes	65	33 1-3	Yes	250	Yes	
35	Village	Woman	2	360	304	80	No	No	60	...	No	...	No	Hope to go to college
36	Village	Woman	3	360	334	...	No	Yes	...	...	Yes	1000	No	
37	Village	Woman	10	405	336	63	No	Yes	165	25	Yes	850	No	
38	Village	Woman	6	370	305	65	No	Yes	180	...	No	200	No	
39	Village	Man	13	462	441	21	No	Yes	242	50	No	300	Yes	Salary not sufficient.
40	Village	Woman	7	405	375	30	Yes	Yes	100	...	No	...	No	
41	Village	Woman	26	405	468	...	Yes	Yes	45	40	No	...	No	
42*	Village	Woman	1	90	160	...	No	Yes	...	...	Yes	1000	Yes	Small salary
43	Village	Woman	6	405	590	...	No	No	30	...	Yes	90	Yes	
44	Village	Woman	18	416	416	...	Yes	Yes	135	1/2	No	200	No	
45	Village	Woman	8	495	525	...	Yes	...	5%	1/4	Yes	250	No	
46	Village	Woman	10	405	219	75	No	Yes	135	...	No	1800	No	
47	Village	Woman	11	405	399	...	No	Yes	45	...	No	...	No	
48	Village	Woman	7	405	367	38	...	Yes	45	...	No	...	No	
49	Village	Woman	20	495	495	...	A share	Yes	90	100	Yes	150	No	
50	Village	Woman	6	400	357	43	...	...	90	48	Yes	100	No	
51	Village	Woman	3	450	485	15	...	...	15	...	No	500	No	
52	Village	Woman	27	405	320	85	...	...	45	...	Yes	100	No	
53	Village	Woman	2	360	275	50	No	Yes	108	...	Yes	100	No	
54	Village	Woman	7	360	305	50	...	...	90	33	Yes	60	No	
55	Village	Woman	6	450	292	158	No	Yes	180	...	Yes	135	Yes	I may
56	Village	Woman	8	360	292	68	No	Yes	90	...	Yes	500	Yes	
57	Village	Woman	20	360	276	84	No	...	108	Doubled	Yes	Difficult to estimate	Yes	
58	Village	Woman	18	450	363	87	No	Yes	90	95	No	125	No	
59	Village	Woman	8	360	290	...	...	...	20	...	Yes	...	Yes	

\* No. 52 is a substitute teacher in elementary grades.

TABLE L. ECONOMIC CONDITIONS OF THE TEACHERS OF THE ELEMENTARY SCHOOLS OF THE VILLAGES OF OHIO

—CONTINUED.

In the table given below are set forth certain economic conditions relative to the teachers of the village schools of Ohio. The data were furnished by the teachers themselves in personal letters to the Committee on Taxation and School Revenue. All sections of the State are represented.

EXPLANATORY NOTE: Larger cities mean cities of more than 50,000 population; medium from 25,000 to 50,000; smaller from 5,000 to 25,000.

Number.	Man or Woman.	Number of years taught.	Present salary.	Necessary cost of living.	Amount saved in a year.	Do you own your own home?	Is it paid for?	Increase in salary within the last ten years.	% increase in cost of living during the last ten years.	Is it necessary for you to live with relatives or friends, or engage in some other occupation in order to make a living?	Have you any income except your salary?	About how much have you expended to prepare yourself for your profession?	Do you contemplate leaving it?	If so, why?
70	Village	7	\$405	\$228	\$ 77	No		\$171	.....	No	Yes	\$ 500	No	
71	Village	20	490	400	50	No		90	123	No	No	1000	No	
72	Village	22	450	434	.....	No		90	40	Yes	No	800	No	
73	Village	17	450	390	65	No		125	.....	Yes	No	.....	No	
74	Village	13	416	332	.....	Yes	Yes	125	.....	Yes	No	50	No	
75	Village	10	405	280	50	.....		185	190	Yes	No	280	No	
76	Village	10	495	350	40	.....		135	1-3	Yes	No	3000	No	
77	Village	8	360	306	55	No		45	45	Yes	No	200	No	
78	Village	4	360	373	.....	Yes	Yes	45	45	Yes	No	2000	Yes	
79	Village	10	360	325	125	No		20	1-5	Yes	Yes	508	No	
80	Village	5	450	393	50	No		135	.....	Yes	Yes	500	No	
81	Village	24	405	416	.....	No		10	100	Yes	No	720	No	
82	Village	2	360	310	50	No		50	100	Yes	No	1700	No	
83	Village	12	416	280	136	No		140	300	Yes	No	600	No	
84	Village	7	360	440	.....	No		.....	.....	Yes	No	.....	No	

85	Village	Woman	35	360	400	9	Yes	Yes	13	40	Yes	Yes	600	No
86	Village	Woman	50	550	...	50	No	No	90	100	...	No	1000	...
87	Village	Woman	16	600	435	115	...	...	150	100	Yes	Yes	1000	...
88	Village	Man	17	500	400	...	No	...	150	100	Yes	Yes	1000	Yes
89	Village	Woman	10	383	...	...	No	...	180	...	Yes	...	...	...
90	Village	Woman	11	405	...	100	Yes	Yes	15	...	...	No	...	No
91	Village	Woman	7	360	250	100	No	...	20	...	...	No	...	No
92	Village	Woman	17	450	300	150	No	...	150	50	...	No	...	No
93	Village	Woman	16	475	416	59	No	...	150	...	...	No	...	No
94	Village	Woman	16	570	475	65	...	...	90	84	...	No	600	Yes
95	Village	Man	5	700	610	90	No	...	476	...	...	No	250	...
96	Village	Man	13	585	720	...	No	...	225	480	Yes	Yes	1200	No
97	Village	Woman	11	495	...	150	No	...	45	75	...	Yes	1200	Yes
98	Village	Woman	6	463	363	...	No	...	45	...	No	No	1800	No
99	Village	Woman	6	383	300	100	No	...	100	50	...	No	125	...
100	Village	Woman	4	432	490	...	No	...	100	50	Yes	Yes	100	...
101	Village	Woman	17	315	305	10	No	...	35	50	...	No	150	...
102	Village	Woman	10	405	300	100	No	...	45	...	No	No	...	...
103	Village	Woman	8	360	330	...	...	...	18	25	...	No	1000	...
104	Village	Woman	6	360	360	...	No	...	10	...	No	No	200	...
105	Village	Woman	9	360	360	...	No	...	10	...	No	Yes	...	Not at present
106	Village	Woman	6	360	360	...	No	...	45	...	No	No	50	No
107	Village	Woman	5	360	377	6	No	...	23	...	Yes	No	...	No
108	Village	Woman	8	360	354	50	No	...	50	60	Yes	Yes	500	No
109	Village	Woman	10	360	310	...	...	...	15	...	...	Yes	200	No
110	Village	Woman	10	305	...	...	...	...	...	...	...	...	1200	No
111	Village	Woman	1	360	348	...	...	...	...	...	Yes	No	...	...
112	Village	Woman	13	360	265	80	...	...	45	...	...	No	...	...
113	Village	Woman	6	360	360	...	No	...	45	...	Yes	Yes	...	Yes
114	Village	Woman	1	360	338	150	...	...	90	25	Yes	Yes	350	...
115	Village	Woman	16	320	415	...	No	...	90	40	Yes	Yes	300	No
116	Village	Woman	13	360	246	16	No	...	5	...	Yes	Yes	400	No
117	Village	Woman	4	405	405	...	No	...	23	33 1-3	Yes	No	175	In hopes
118	Village	Woman	8	450	313	...	No	...	25	100	Yes	No	200	No
119	Village	Woman	3	360	310	50	No	...	180	...	Yes	Yes	750	No
			13	353	361	...	No	...	87 1/2	...	...	...	...	...

**TABLE M—ASSESSED VALUATION AND RATE OF TAXATION IN THE  
CITIES OF OHIO**

This table shows the total assessed valuation of property, rate of taxation for all purposes, rate of taxation for school purposes, rate levied for payment of teachers, per cent. of total tax rate used for school purposes, per cent. of school taxes devoted to payment of teachers' salaries.

NOTE.—These statistics were furnished by the superintendent of schools in each instance.

Name of City.	Population in 1900.	Assessed valuation of property in 1906.	Total rate of taxation.	Total rate for school purposes.	Rate for tuition purposes.	Per cent. of taxes used for school purposes.	Per cent. of local school taxes used for payment of teachers.
Akron .....	42,728	\$22,774,950	28.8	9.	6.	31.2	66.5
Alliance .....	8,974	4,300,000	30.	8.1	5.1	27.	62.
Ashtabula .....	12,949	5,200,000	32.	13.	8.	40.6	61.5
Bellaire .....	9,912	.....	.....	.....	.....	.....	.....
Bellefontaine .....	6,649	.....	.....	.....	.....	.....	.....
Bowling Green .....	5,067	2,025,530	44.4	12.	7.	27.	58.3
Bucyrus .....	5,560	3,000,000	30.	6.	4.5	20.	75.
Cambridge .....	8,241	3,500,000	35.2	8.	5.5	22.2	69.
Canal Dover .....	5,422	2,135,140	29.4	10.	5.3	34.	50.
Canton .....	30,667	16,185,370	32.	10.	5.3	31.1	53.
Chillicothe .....	12,976	.....	.....	.....	.....	.....	.....
Cincinnati .....	325,902	234,000,000	26.	7.5	3.1	28.8	41.5
Circleville .....	6,941	320,000	28.5	8.6	6.	30.3	69.3
Cleveland .....	381,768	228,000,000	31.9	10.7	6.4	33.7	59.5
Columbus .....	125,560	83,125,000	30.3	8.7	5.2	25.6	59.9
Conneaut .....	7,133	2,700,000	31.	12.	6.7	38.7	55.8
Coshocton .....	6,473	3,000,000	33.5	9.1	6.	27.1	65.9
Dayton .....	85,333	52,600,000	29.2	10.	5.5	34.2	55.
Defiance .....	7,579	.....	.....	.....	.....	.....	.....
Delaware .....	7,940	4,034,800	31.8	8.1	5.3	25.4	64.2
East Liverpool .....	16,489	6,626,190	34.	11.	6.	32.3	55.5
Elyria .....	8,791	4,750,000	28.4	13.4	7.	34.6	52.2
Findlay .....	17,613	6,000,000	40.	11.	6.	27.5	55.5
Fostoria .....	7,730	2,034,342	38.	11.	6.5	29.	59.1
Fremont .....	8,439	.....	.....	.....	.....	.....	.....
Galion .....	7,282	3,082,000	32.	9.6	5.5	28.9	66.
Gallipolis .....	5,432	1,967,890	39.1	10.2	7.	30.	57.3
Greenville .....	5,501	4,211,030	31.	9.9	5.5	26.1	63.6
Hamilton .....	23,914	11,560,000	31.5	9.	6.	31.9	55.5
Ironton .....	11,868	4,906,000	32.2	7.	5.	28.5	66.6
Kenton .....	5,623	2,125,000	42.	10.	5.	21.7	71.4
Lancaster .....	8,991	4,447,110	28.5	10.5	6.	25.	57.1
Lima .....	21,723	10,476,931	35.	12.5	5.5	37.2	45.4
Lorain .....	16,028	9,000,000	32.	11.5	5.5	32.9	44.
Mansfield .....	17,600	8,381,520	32.3	9.2	5.6	35.9	52.1
Marietta .....	13,348	7,283,051	13.8	9.3	5.	28.4	60.8
Marion .....	11,682	6,871,350	33.	8.5	.....	49.4	53.7
Martin's Ferry .....	7,760	3,180,000	28.9	10.	4.8	34.6	48.
Massillon .....	11,944	5,500,000	31.4	11.	4.5	35.	50.
Middletown .....	9,215	5,300,000	29.8	8.6	4.8	28.8	55.8
Mt. Vernon .....	6,633	3,200,000	31.8	14.	8.	44.	57.1
Nelsonville .....	5,421	1,324,305	42.2	16.	9.	37.9	56.2
Newark .....	18,157	8,532,942	32.	10.	6.	31.2	60.
New Philadelphia .....	6,213	2,500,000	37.	10.	7.	27.	70.
Niles .....	7,468	2,300,000	35.6	11.5	6.7	32.	58.7
Norwalk .....	7,074	3,048,370	.....	10.	5.2	.....	52.5
Norwood .....	6,480	9,000,000	30.1	8.2	4.5	27.3	54.7
Painesville .....	5,024	2,600,000	29.	8.7	6.1	33.6	62.5
Piqua .....	12,172	5,310,000	32.	10.	4.7	31.2	47.
Portsmouth .....	17,870	7,582,041	33.	9.65	4.7	29.2	49.2
Salem .....	7,582	2,890,000	36.	11.	5.6	30.5	51.4
Sandusky .....	19,664	7,854,490	32.	8.	6.	25.	75.
Sidney .....	5,688	2,800,000	35.	11.	8.	28.9	72.7
Springfield .....	35,253	21,295,970	27.3	7.9	4.7	28.9	59.6
Steubenville .....	14,249	7,936,150	32.4	10.	4.7	30.8	47.
St. Mary's .....	5,359	1,500,000	43.7	12.	6.5	27.4	54.1
Tiffin .....	10,989	4,000,000	38.	7.9	4.5	20.2	56.9
Toledo .....	131,822	73,659,850	32.	9.7	5.5	30.3	56.7
Troy .....	5,381	3,277,637	32.9	10.	4.5	30.4	45.
Urbana .....	6,800	3,504,542	31.	8.	5.	25.8	62.5
Van Wert .....	6,422	2,224,000	32.4	12.	8.	31.2	66.6
Warren .....	8,529	4,586,244	29.6	9.6	7.	32.6	72.3
Washington C. H. .....	5,751	2,457,736	31.8	9.	7.	28.3	77.7
Wellston .....	8,045	2,250,000	38.4	12.	4.	31.7	33.3
Wellsville .....	6,146	3,000,000	32.	8.5	.....	26.6	.....
Wooster .....	6,063	.....	.....	.....	.....	.....	.....
Xenia .....	8,696	4,230,477	33.8	10.	6.	29.	60.
Youngstown .....	44,885	26,694,570	30.6	9.2	3.6	30.	29.1
Zanesville .....	23,528	10,400,091	32.3	9.7	4.6	29.	47.5



TABLE N—ASSESSED VALUATION AND RATE OF TAXATION IN THE VILLAGES OF OHIO

This table shows the total assessed valuation of property, rate of taxation for all purposes, rate of taxation for school purposes, rate levied for payment of teachers, per cent. of total tax rate used for school purposes, rate of school taxes devoted to payment of teachers' salaries.

NOTE.—These statistics were furnished by the superintendent of schools in each instance.

Name of Village.	County.	Assessed valuation of property in 1906.	Total rate of taxation.	Total rate for school purposes.	Rate for tuition purposes.	Per cent. of taxes used for school purposes.	Per cent. of local school taxes used for payment of teachers.
Arcanum	Darke	\$ 733,800	26.	7.	5.	26.9	71.4
Barberton	Summit	2,800,000	31.4	11.14	7.	38.6	65.9
Batavia	Clermont	130,850	35.4	8.	7.	22.6	87.5
Bellevue	Huron	1,150,000	29.6	12.2	6.	37.8	49.2
Belpre	Washington	414,763	13.	11.5	9.3	88.5	80.9
Blanchester	Clinton	412,000	44.2	12.	10.	27.1	83.3
Bluffton	Allen	500,000	40.	12.	6.	30.	50.
Bradford	Darke	365,000	36.	16.	9.	44.4	56.3
Bridgeport	Belmont	1,600,000	...	10.	...	...	...
Bryan	Williams	1,060,000	49.6	12.8	6.	25.8	46.8
Cadiz	Harrison	1,500,000	30.6	7.	5.	22.8	71.4
Carrollton	Carroll	...	32.	8.1	6.	25.3	74.
Chardon	Geauga	430,455	32.9	10.	6.	30.4	60.
Clyde	Sandusky	1,000,000	39.4	9.	5.	22.8	55.5
Collinwood	Cuyahoga	2,677,630	40.8	13.5	6.3	33.1	46.6
Corning	Perry	800,000	27.	10.	8.	37.	80.
Covington	Miami	768,000	31.9	11.	7.	34.5	63.6
Crestline	Crawford	1,300,000	32.	10.5	7.	32.8	66.6
De Graff	Logan	488,150	32.8	12.	7.	36.6	58.3
Delphos	Van Wert	1,465,000	39.	10.	6.	25.6	60.
Delta	Fulton	500,000	31.	16.	8.	51.6	50.
Dennison	Tuscarawas	900,000	40.	16.	13.	40.	81.2
Dresden	Muskingum	541,000	27.4	10.	8.	37.2	80.
Eaton	Peeble	2,133,111	24.8	5.5	4.	22.2	72.7
Euclid	Cuyahoga	1,600,000	...	4.5	3.5	...	77.7
Fort Recovery	Mercer	336,363	40.	11.	8.	27.5	72.7
Germantown	Montgomery	913,000	34.2	8.1	5.6	23.7	69.1
Geneva	Ashtabula	993,540	36.9	13.	8.	35.2	61.5
Georgetown	Brown	700,000	30.	11.	...	36.6	...
Glouster	Athens	414,000	...	12.	9.	...	75.
Jackson	Jackson	1,702,061	41.4	12.	8.	29.	66.6
Lakewood	Cuyahoga	4,400,000	35.9	14.7	9.5	40.6	64.1
Lebanon	Warren	1,600,000	31.2	10.	...	32.	...
Lisbon	Columbiana	...	30.	12.	8.5	40.	70.8
Lockland	Hamilton	1,550,000	27.	10.	7.	37.	70.
Logan	Hocking	1,250,000	44.	12.	8.	27.2	66.6
McArthur	Vinton	390,000	22.5	8.	7.	35.5	87.5
Madisonville	Hamilton	1,340,040	36.6	12.5	8.5	34.1	68.
Malta	Morgan	526,844	31.4	10.7	6.9	34.3	64.
Marysville	Union	1,515,810	33.4	8.5	5.5	25.4	64.7
Mechanicsburg	Champaign	850,000	26.	11.	42.3	...	...
Miamisburg	Montgomery	1,859,620	31.	10.	4.	32.2	40.
Millersburg	Holmes	800,000	27.8	8.	6.	28.7	75.
Montpelier	Williams	500,000	47.5	17.5	8.	36.8	45.7
Mt. Gilead	Morrow	2,250,000	26.6	7.5	4.	28.2	53.3
New Lexington (Highland)	Highland	350,000	22.	10.	7.5	45.5	75.
New Lexington	Perry	771,787	30.6	8.5	6.5	27.7	76.4
North Baltimore	Wood	850,000	49.7	12.	8.	24.1	66.6
Orrville	Wayne	841,758	29.6	9.	5.	30.4	55.5
Perrysburg	Wood	606,820	48.2	12.	6.8	24.9	56.6
Quaker City	Guernsey	320,000	26.6	9.	...	33.8	...
Richwood	Union	700,000	31.4	10.	7.5	31.8	75.
Sabina	Clinton	555,000	37.2	12.	10.	32.2	83.3
St. Clairsville	Belmont	812,221	22.6	6.4	4.	28.3	62.5
Somerset	Perry	230,594	32.	9.	7.	28.1	77.7
Spencerville	Allen	452,187	42.6	12.	9.	28.2	75.
Tippecanoe City	Miami	933,000	30.1	12.5	7.	40.	56.
Toronto	Jefferson	558,460	...	12.	7.5	...	62.5
Upper Sandusky	Wyandot	1,685,170	39.6	8.	4.	20.1	50.
Wadsworth	Medina	1,065,060	35.	9.5	6.5	23.5	72.2
Waverly	Pike	1,252,402	31.5	7.5	6.5	23.6	86.6
Waynesville	Warren	572,761	28.1	9.	...	32.	...
Westerville	Franklin	500,000	37.5	10.7	7.	28.6	65.1
West Liberty	Logan	414,850	...	14.	6.	...	44.4
Willoughby	Lake	851,310	28.2	10.	6.9	35.4	69.
Yellow Springs	Greene	450,000	31.6	9.5	6.5	30.	68.4



## History of School Tax Legislation in Ohio.

BY EDMUND A. JONES.

When the members of the Ohio Company came from New England and settled in the territory northwest of the Ohio they realized the value and importance of education and they determined that "Schools and the means of education should be forever encouraged." In 1775 the Continental Congress, before the famous ordinance of 1787 was enacted, passed an act for the survey and disposition of the lands they were to occupy.

This law reserved from sale "lot number 16 of every township for the maintenance of public schools within the said township." Each township was six miles square and contained thirty-six square miles or sections. As they were first numbered lot number 16 is one of the four sections at the center of the township. Later other lands were set apart for public school purposes and in addition three townships were secured for the establishment of schools of a higher rank.

It seems evident that the framers of the Constitution believed that these appropriations of land, including twelve hundred square miles or more, together with the three college townships, would make ample provision, as far as the State was concerned, for the proper support of the schools, academies, colleges and universities referred to in Sec. 25, Article VIII of the Constitution.

For nearly a quarter of a century there was no legislation with reference to general taxation for school purposes.

In the early days "rate schools" prevailed and the expense was assessed upon those who enjoyed the benefits of the school. This, of necessity, excluded the poorer classes and tended to create class distinctions that were not in harmony with the spirit of our institutions.

Gradually the opinion was formed and it finally prevailed that the free school principle should be engrafted upon our educational system and that the public schools should be supported by a combination of State and school district tax "equitably levied on real and personal property according to a fixed and uniform standard of valuation," and that the money received from the State tax should be distributed according to the enumeration of youth of school age.

As some one has well said, this system is based upon the principle that there is no security for a republic but in the intelligence, wisdom and virtue of the people; that the "power of self-defense and self-protection, the power to cultivate and strengthen the powers of its own being, to improve its own nature, belongs as much to every government as to every man, and the State is even more deeply and permanently interested in its children than their parents."

From the time of the organization of the Northwest Territory until Ohio became a State there was no legislation upon the subject of schools or school lands except a law passed in 1799 to punish the offense of destroying trees on school lands and an act passed in 1802 to incorporate the American Western University at Athens. No organization was effected under this act, however, and it was superseded in 1804 by an act of the State Legislature.

The first mention of a school tax in the legislation of Ohio was in the law of 1821, which was the first general school law enacted in the State.

The records show that the administration of Gov. Ethan A. Brown, 1818-22, was a period of financial distress among the people of Ohio. Nevertheless, under these unfavorable conditions the foundation of the present school system of Ohio was laid.

On the 22d of January, 1821, an "act to provide for the regulation and support of common schools" was passed by the General Assembly.

This law of 1821 provided for the organization of each township into school districts, provided, however, that the districts within the township should be laid off with due regard to the rights of existing private school companies and library companies. It also provided for the election of a school committee in each school district consisting of three persons, who were authorized to cause the erection of a school house in some convenient place and to receive either by donation or purchase any quantity of land not exceeding two acres that they might deem expedient, the title of the same to be vested in the school committee and their successors in office, two-thirds of the house-holders having previously agreed upon the erection of such school house.

"I quote Sec. 9 entire as it has a direct bearing upon my subject :

Sec. 9. That the property of all persons residing in said district and which property may be situated therein and liable to taxation for State or county purposes, shall be liable to be taxed for the purpose of erecting a school house as aforesaid, and also for the purpose of making up the deficiency that may accrue by the schooling of children whose parents or guardians are unable to pay for the same; and said committee is hereby authorized to assess taxes for these purposes, on property as aforesaid, not exceeding, in any one year, one-half of the amount of taxes which might, by law, have been levied on the same objects for State or county purposes; and said collector shall have power to collect the same in such manner as county taxes are collected." The omission of property of non-residents was not made in subsequent laws, but in 1831 it was enacted that a district school house tax should not be levied upon the property of a non-resident twice within three years "by an alteration of districts" nor should such tax be levied on non-residents' property lying more than three miles from the school house.

The law further provided that in townships entitled to money from rent of section 16, on the school lands, the trustees of said township should proportion said income in accordance with the laws then in force.

An act passed February 5, 1825, required the commissioners of the several counties to levy one-half mill for school purposes and apportion the same among the different townships. It provided that the trustees of the townships should subdivide the township into districts in order to participate in the division of these funds, and the trustee of any township entitled to rent or moneys from section 16 or any such section or lands in lieu thereof should divide such revenue in proportion to the number of families in each district.

On January 30, 1827, a law was enacted establishing a fund for the "support of common schools to belong in common to the people of the State." The proceeds of section 16 were funded and the State pledged to pay to the townships 6 per cent. on the amount of the fund.

The act also provided for a State fund for the support of common schools to consist of the proceeds of the sale of the salt lands, donations, legacies, etc., interest thereon to be funded annually until 1832 and then distributed annually to the counties in proportion to the number of free male inhabitants above the age of 21 years.

The legislative session of 1827-28 extended the policy adopted in regard to section 16 to Virginia Military and U. S. Military school lands.

In 1829 county commissioners were authorized to levy three-fourths of a mill for school purposes.

From this time until 1858 county levies continued as follows:

An act passed during the session of 1831 allowed the commissioners to add one-fourth mill to the county levy.

1834, commissioners must levy one mill and might add one-half mill.

1836, must levy 1½ mills and might add one-half mill.

1838, must levy 2 mills.

1839, commissioners were allowed to reduce the levy to 1 mill.

1847, could reduce to 2-5 mill.

1848, authorized, but not required, to levy 1 mill.

1851, required to levy not less than 1 mill.

By the act of 1853 the county tax was abolished and a 2 mill State levy was substituted.

On March 2, 1831, the proceeds of the sale of salt lands, donations, legacies, etc., were refunded until 1835, the proceeds to be then distributed as provided in the act of January 27, 1832.

The act of March 7, 1838, established a State common school fund, which was made up as follows:

1. Interest on the surplus revenue at five per cent.

2. Interest on the proceeds of the sale of salt lands.

3. Revenue from banks, insurance companies, bridge companies and others.

4. Funds from these sources to be provided to the amount of \$200,000 and distributed to the counties according to the number of unmarried youth between four and twenty years of age.

This State appropriation for common schools was reduced to \$150,000 on March 7, 1842, and raised to \$300,000 March 24, 1851. There was then added to the State fund, "All monies paid into the State treasury for license to peddlers, for auction duties and for taxes upon lawyers and physicians."

In the school law of 1853 when a State tax was authorized the sources of revenue making up the common school fund were turned into the general treasury, and the money arising from the 2 mill levy was distributed according to the enumeration of unmarried youth between five and twenty-one years of age.

The surplus revenue above referred to consisted of a fund which was a part of the revenues lying in the U. S. treasury loaned to the States then composing the Union. Ohio's share amounted to \$2,007,260.34. This sum was apportioned among the different counties and placed in the hands of fund commissioners, who loaned it at their discretion, the income going into the common school fund.

By an act of February 8, 1847, the income from this fund could be used for the support of county institutes.

Before 1853 the common school fund was made up from a great variety of sources. Into it were turned moneys from the sale of swamp lands, fines for cock fighting, profane swearing, bull fighting, gambling and a great many other sources. In this way the penalty for the violation of law was made to contribute to the most important agency in training for good citizenship.

The Constitution of 1851, in Article VI, Sections 1 and 2, outlines a policy of taxation for educational purposes since followed by the Legislature. It is as follows:

Section 1. The principal of all funds arising from the sale or other disposition of lands or other property granted or intrusted to this State for educational and religious purposes, shall forever be preserved inviolate and undiminished; and the income arising therefrom shall be faithfully applied to the specific objects of the original grants or appropriations.

Section 2. The General Assembly shall make provisions by taxation, or otherwise, as with the income arising from the school fund, will secure a thorough and efficient system of common schools throughout the State, but no religious or other sect or sects shall ever have any exclusive right to, or control of, any part of the school funds of this State.

The act of March 14, 1853, in lieu of the common school fund of \$300,000 and the county tax of not less than 1 mill provided an annual levy on the grand duplicate of the State of 2 mills, the amount arising therefrom to be distributed to the counties in proportion to the enumeration of school youth. The law also provided that townships should maintain school for at least seven months and might be compelled to levy for this purpose a tax of 2 mills. Boards of education in sub-districts were allowed a special tax to build school houses at their discretion. In the same law a tax of one-tenth of a mill was authorized for the purpose of furnishing common school libraries.

In 1854, by act of the Legislature, the State levy for common schools was reduced from 2 mills to 1½ mills. Owing to the increase in the grand duplicate, however, the fund was not decreased. The amount received in each of the two years was as follows:

1853, under the 2 mill rate.....	\$1,118,089
1854, under the 1½ mill rate.....	1,208,283

By act of the Legislature in 1856 the one-tenth mill for library purposes was suspended.

In 1857 township boards were limited to 2 mills for school houses, sites, fuel, repair, or any other purposes except the payment of teachers.

This was changed to 3 mills in 1864 and raised to 5 mills in 1867.

The law of 1879 provided that the Legislature should fix the State common school levy every two years. In case the Legislature failed to do this the levy should be 1 mill.

At the same time the maximum levy for township districts was raised to 7 mills.

In what is known as the school code of 1904 the maximum levy for any district was increased to 12 mills, and provision was made for the division of the levy into four funds, as follows:

1. Tuition fund.
2. Building fund.
3. Contingent fund.
4. Bonds, interest and sinking fund.

The law also specifies that the levy must have the approval of the board of review in all city districts before it becomes valid. An additional levy may be made by submitting the same to a vote of electors.

The law of 1906 abolishes the board of review in city districts and leaves the matter of school levy entirely in the hands of the board of education.

Bonds may be issued upon a favorable vote of the electors and within certain limits without such vote, but a board of education may not borrow money for any other purpose except to refund or extend existing indebtedness.

The maximum levy remains at 12 mills, but upon a favorable vote of the electors a board of education may be authorized to levy an additional 5 mills for a period of not more than five consecutive years.

From a review of this subject it is gratifying to note the steady and substantial progress that has been made. The educational doctrine that "the property of the State ought to educate the youth of the State" has been universally accepted.

The free school principle, as far as tuition is concerned, has received general recognition, and there is a growing sentiment throughout the State in favor of making our schools absolutely free, by providing free text books in all grades below the high school. This seems to be the logical result of a compulsory attendance law.

The high school, which is the most expensive feature, has come to be regarded as an essential and vital part of our common school system, intended not only for those pupils who are preparing to enter the learned professions, but of equal value to those who are to become teachers, to enter upon mercantile and mechanical pursuits or to work upon the farm.

The length of the school year has been gradually extended. At first the period was irregular; then the law required a minimum year of six months; later legislation extended this to seven months, and the present code provides for a minimum school year of thirty-two weeks.

There has been but little change in the tax levy made by the State, but there has been a marked increase in the rate of local taxation. This rate was very small for many years. It was finally raised to 7 mills. As a result of the recent legislation the maximum levy has been raised to 12 mills. Under the present code, with a favorable vote of the electors of any district, a levy of 17 mills may be made for any or all school purposes.

The amount of money expended in the support of our public schools is six times what it was in 1860 and nearly double the amount expended in 1884.

At my request the statistical clerk of the department has prepared a table showing the rate of State levy from the beginning; the amount received from the same each year; the yearly income from the irreducible debt; amount raised by local taxation; sale of bonds, fines, licenses, etc. It is an interesting table and shows at a glance the progress that has been made.

There has been but little variation in the State levy. It was 2 mills in 1852 and reduced to 1½ mills the next year. In 1860 and 1861 it was 1 4-10 mills. From 1862 to 1871 it was 1 3-10 mills. From 1872 to the present time it has been 1 mill with the exception of 1902 and 1903, when it was reduced to .95 of a mill.

In 1838 the State appropriated \$200,000 for school purposes. Appropriations varying in amount were made until 1853, when the 2 mill levy yielded \$1,186,793. The amount received from the State levy in 1860 was \$1,244,155; in 1880, \$1,558,207; in 1906, \$1,884,227.

The income from the irreducible debt was \$88,480 in 1846. In 1860 it had increased to \$170,640. In 1880 it was \$245,744, and in 1906 \$244,439.

The amount received from the local taxation in 1851 was \$424,831. This had increased in 1865 to \$1,634,607; in 1885 to \$7,213,254, and in 1906 it amounted to \$16,234,008.

The entire amount expended upon our public schools in 1860 was \$2,924,109; in 1870 it had increased to \$7,427,031; in 1880 it was \$7,526,222; in 1890 the amount was \$11,649,990, and in 1906 the total reached \$20,971,041.

According to the report for the year ending August 31, 1905, we are now expending annually about nineteen millions of dollars upon our public schools. This seems like a large sum, but as we look over the field I believe as educators we are ready to endorse the statement of President Eliot of Harvard that "more money is needed for the public schools" if we would meet the demands of educational progress.

To secure larger revenues for school purposes without a rate of taxation that will be burdensome upon any citizen is the great problem we have before us.

In its solution I trust the school revenue commission will have the assistance and hearty support of this representative body of teachers.









